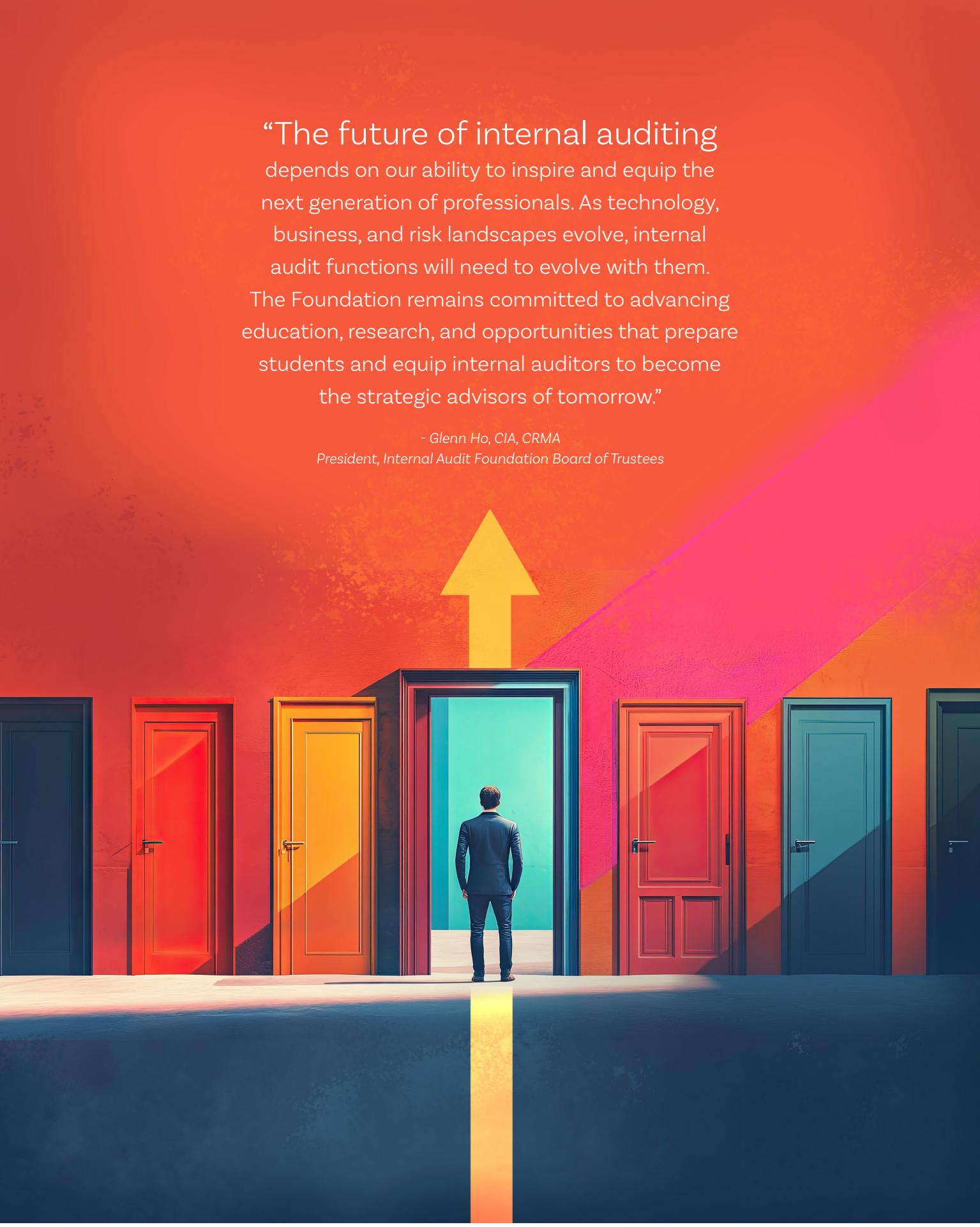




Preparing for the Next Generation of
**INTERNAL AUDIT
TALENT**





“The future of internal auditing depends on our ability to inspire and equip the next generation of professionals. As technology, business, and risk landscapes evolve, internal audit functions will need to evolve with them.

The Foundation remains committed to advancing education, research, and opportunities that prepare students and equip internal auditors to become the strategic advisors of tomorrow.”

- Glenn Ho, CIA, CRMA
President, Internal Audit Foundation Board of Trustees

Executive SUMMARY

This report explores how internal audit functions can future-proof their talent strategies in response to three converging forces:

Changing workforce expectations.

New generations, particularly Generation Z (Gen Z) and the emerging Generation Alpha (Gen Alpha), are bringing fresh perspectives to the workplace. They value flexibility, purpose, autonomy, and meaningful work. As digital natives, many are entrepreneurial and technologically adept, seeking modern work environments that encourage innovation and inclusiveness.

Digital disruption and the redefinition of entry-level roles.

Artificial intelligence (AI), automation, and other advanced technologies are rapidly transforming the nature of work. Many of the routine tasks once assigned to entry-level auditors are being automated, reducing traditional training-ground opportunities. As a result, emerging professionals will be expected to enter the field at a higher level of responsibility and will need to be equipped with more advanced, strategic advisory skills from the start.

Gaps in awareness and perception.

A global student sentiment survey reveals a barrier to attracting emerging talent: 49% of students who have not considered a career in internal audit say they do not fully understand what internal auditors do. Another 31% cited limited networking opportunities with internal audit professionals, and 29% view the profession as unexciting. This highlights the importance of stronger integration of internal audit within academic curricula and greater practitioner involvement with students.

Drawing on student insights, generational research, and findings from Internal Audit: Vision 2035 – Creating Our Future Together, this report provides actionable strategies to:

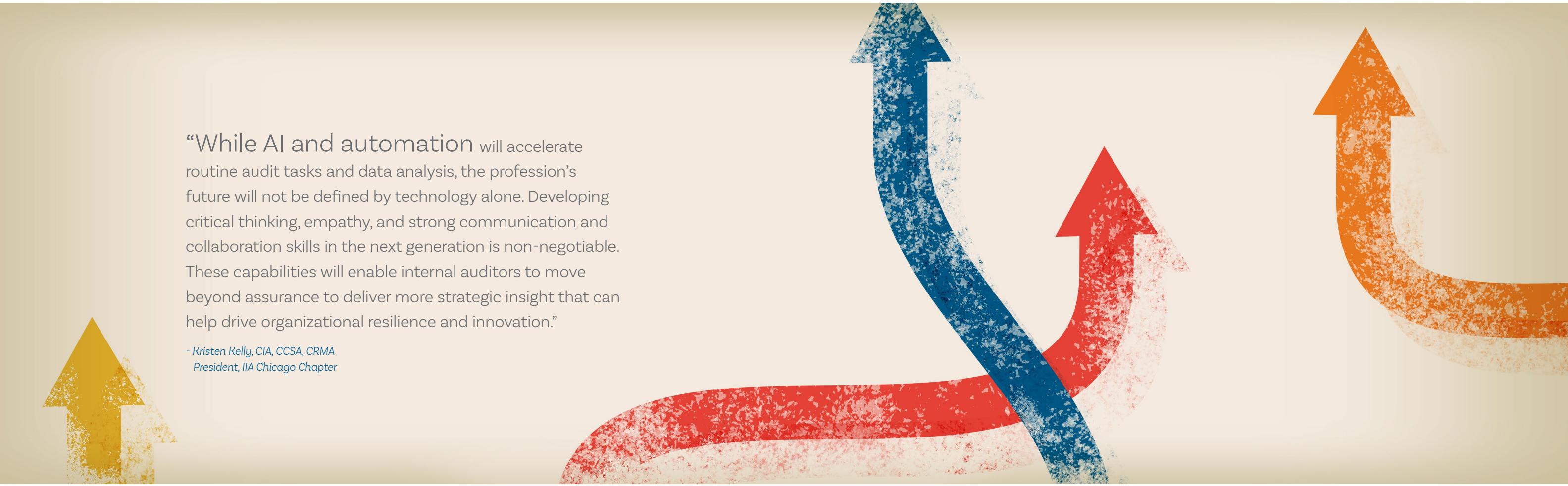
- Align internal audit development pathways with the expectations of emerging talent.
- Emphasize key skills, including technology fluency and strategic thinking.
- Rethink career entry points to match the evolution of internal audit work.

The future of the profession will be shaped by its ability to grow alongside the evolving workforce it aims to attract. This involves embracing innovation, not only in how internal audit is practiced, but also in how talent is developed and how careers are shaped. Internal audit has the opportunity to establish itself as a forward-looking, purpose-driven career that appeals to the next generation, and this report highlights practical steps to help bring that vision to life.



CONTENTS

Executive Summary	3
Introduction	6
The Future Workforce: Macro Impacts	9
Insights from Vision 2035	9
Generational Shifts: Understanding the Workforce of Tomorrow	12
Student Career Priorities and Perspectives	15
What Students Value Most in Their Careers	15
Where Students Want to Work	18
Deciding What to Study: Linking Education to Career Goals	21
Timing of Career Decisions Among Students	23
Barriers to Pursuing a Career in Internal Audit	25
Conclusion: Preparing Internal Audit Talent for the Future	27
Appendix	28
Data Collection and Survey Demographics	28
Project Collaborators	30
References	31



“While AI and automation will accelerate routine audit tasks and data analysis, the profession’s future will not be defined by technology alone. Developing critical thinking, empathy, and strong communication and collaboration skills in the next generation is non-negotiable. These capabilities will enable internal auditors to move beyond assurance to deliver more strategic insight that can help drive organizational resilience and innovation.”

- Kristen Kelly, CIA, CCSA, CRMA
President, IIA Chicago Chapter

Introduction

The internal audit talent landscape is shifting as the profession adapts to new demands. With new generations bringing evolving expectations to the workplace and technology redefining roles across organizations, the internal audit profession and its leaders will have to strategically reassess how they identify, attract, and develop the talent needed for the future. Unlike previous generations, today’s students and early-career professionals are not simply seeking stable employment; they want purpose-driven careers that offer flexibility, autonomy, and meaningful impact^{1,2,3}.

These shifting values, along with the automation of many entry-level, repetitive, and rules-based tasks, are redefining what it means to start and develop a career in internal audit. For instance, as AI continues to advance and become more accessible, many traditional entry-level responsibilities, such as data collection, documentation, sampling, and reconciliations, which once formed the basis of early career experience in the profession, can now be performed by machines^{4,5}. As a result, many new professionals may begin their careers by reviewing, analyzing, and evaluating the outputs generated by AI, disrupting the traditional training that often involved high-volume but low-complexity work.

This shift calls for a twofold response: internal audit functions should equip new hires with the skills and confidence to take on more strategic responsibilities, earlier, and employers should provide the structured support necessary for them to thrive in these elevated roles. Rather than slowing development, technology should be leveraged to accelerate it, empowering the next generation to not only succeed in current roles, but also to help evolve and expand them.

To effectively compete for top talent in this new environment, organizations will have to understand the deeper motivations and decision-making factors driving the next generation. What do individuals prioritize when choosing a career? How do generational values shape their view of work? And how can internal audit align itself with those expectations while preparing for a future defined by innovation, risk, and strategic value?

This report draws on three core sources to address these questions:

- A global student sentiment survey, which captures how young professionals think about career choices, work environments, and internal audit.
- A literature review on generational trends, exploring how Generations Z and Alpha differ from previous cohorts in values, expectations, and leadership preferences.
- Findings from Internal Audit: Vision 2035 – Creating Our Future Together (Vision 2035)⁶, a global initiative aimed at exploring the skills, roles, and strategic direction internal audit must adopt to stay relevant and impactful in the decade ahead.

Together, these insights can be leveraged when considering methods for attracting, developing, and retaining future-ready internal audit talent that reflects the realities of a changing workforce and the opportunities of a digitally enabled future.

Internal Audit: VISION 2035

CREATING OUR FUTURE TOGETHER



Internal Auditing Competency Framework™

Discover the Global Practice Guide and Templates – Enhance your capabilities across internal auditing, professionalism, governance and risk, and operations, along with 28 subcategories.

The Global Practice Guide and Templates provide a flexible, practical framework to help internal auditors define their roles, meet expectations, and plan for long-term success.

Aligned with the Global Internal Audit Standards™ and industry best practices, the [Competency Framework](#) provides clarity, direction, and actionable guidance, empowering internal auditors to lead with confidence, impact, and strategic foresight.

The Future Workforce: Macro Impacts

Understanding the major macro-level forces reshaping the workforce is essential for organizations to navigate change, make informed decisions, and build resilient, future-ready workplaces. Globally, changes in technology, economic conditions, and demographic patterns, such as rapid urbanization, climate change, and shifts in the economic landscape, are driving this transformation⁷.

Among these forces, technological disruption stands out. According to the Internal Audit Foundation's Risk in Focus 2026 Global Summary report, 48% of respondents rate digital disruption (including AI) as one of the top five risks currently facing their organizations. This makes it the second-highest ranked risk, just below cybersecurity, which remains the top-cited risk⁸. Digital disruption's continued ascent in risk rankings is driven by innovations such as generative and agentic AI, which are not only reshaping tasks within existing roles but also creating entirely new roles while displacing others. This dual impact highlights an urgent need for continuous upskilling and greater adaptability within the workforce.

Insights from Vision 2035

As the macro forces reshaping the global workforce continue to accelerate, internal audit functions must also evolve. The same trends driving workforce transformation are fundamentally changing the risks organizations face and, by extension, the skills internal auditors need. To remain effective and credible, internal auditors should not only understand these external dynamics, but also adapt their capabilities to serve as strategic, forward-looking advisors.

In response to this challenge, the Foundation launched Vision 2035¹¹. This global project aimed to define a bold, forward-looking vision for the profession by exploring two core questions:

1. How will the internal audit profession evolve by 2035?
2. What should it aspire to become?

Drawing on feedback from more than 7,000 participants globally, Vision 2035 produced a clear call to action: internal auditors at all levels, and across all sectors, must develop the skills and mindsets necessary to thrive in a more complex, digital, and fast-moving world.

The Skills Gap: A Growing Concern

One of the most striking findings from the Vision 2035 research was the profession's recognition of the urgent need for upskilling:

- 96% of respondents agreed that experienced auditors must enhance their technology skills to remain relevant.
- 81% believe that entry-level auditors will require more advanced skill sets than in the past to succeed.

This aligns with research from the World Economic Forum, where skill gaps were identified as the greatest barrier to business transformation between now and 2030¹². In fact, 63% of employers view closing these gaps as a top priority. These findings highlight the importance of continuous learning, agility, and technology fluency in ensuring internal audit remains a value-adding function in the face of disruption.



Professional Learning from The IIA

Explore the learning resources available from The Institute of Internal Auditors (The IIA)

- Advance your internal audit knowledge and skills through a wide range of resources.

Whether you are clarifying your role, adapting to evolving expectations, or preparing for long-term success, The IIA offers tools, guidance, and a supportive learning community to help you lead with confidence and impact.

Available learning options include:

- Instructor-led training
- OnDemand courses
- Certificate programs
- Conferences and CPE events
- Books, manuals, and study guides
- A comprehensive internal audit learning catalog

For more information, please visit theiia.org/Learning.

The Internal Auditor of the Future

So, what will define the internal auditor of the future? According to outcomes from the Vision 2035 research, internal auditors will need to evolve beyond technical compliance roles and instead position themselves as strategic advisors who offer real-time insights, drive value, and help organizations navigate uncertainty. To succeed, auditors will need to build strength in six core areas:

- **Technological Agility** – Rapidly learning, adapting, and applying emerging technologies to enhance performance and remain effective in a changing environment.
- **Adaptability and Learning Agility** – Quickly adjusting to changing circumstances and continuously acquiring new skills or knowledge to remain effective in evolving environments.
- **Strategic Thinking** – Anticipating future trends, connecting insights across complex systems, and making decisions to align short-term actions with long-term goals.
- **Business Acumen** – Understanding and applying knowledge of an organization's operations and strategy to make informed decisions.
- **Innovation Mindset** – Challenging existing assumptions, embracing new ideas, and experimenting with creative solutions.
- **Multidisciplinary Expertise** – Integrating knowledge and perspectives from diverse fields to solve complex problems.

These competencies reflect a shift away from purely technical proficiency toward broader, future-ready capabilities that combine internal audit expertise with strong analytical thinking, communication, and leadership abilities. Interestingly, while respondents of the World Economic Forum survey anticipate a global net negative growth in the roles of Accountants and Auditors, the occupation of Strategic Advisors is projected to grow by 25% in the same period over the next five years¹³.

Bringing these findings together reveals several key insights. There is an increasing need for auditors to develop digital fluency, especially in understanding emerging technologies and evaluating the associated risks. In addition, given the pace of change, lifelong learning has become essential rather than optional. To remain credible, effective, and impactful in the years ahead, internal auditors will need to continually evolve their capabilities in response to a changing risk and technology environment.

Generational Shifts: Understanding the Workforce of Tomorrow

As internal audit functions prepare for a more rapidly evolving, technology-driven future, understanding the values, behaviors, and expectations of the next generation of talent becomes increasingly important. The future workforce will not only be shaped by external trends, but also by the demographic shifts and generational mindsets of those entering the workplace. Two generations in particular, Generation Z (Gen Z) and Generation Alpha (Gen Alpha), will play a central role in redefining how work is done, what leadership looks like, and how organizations attract and retain talent.



Gen Z
Pragmatic & Realistic



Gen Alpha
Entrepreneurial Mindset

Generation Z: Digital Natives with a Pragmatic Edge

Born roughly between 1995 and 2010, Generation Z now makes up nearly 30% of the global workforce¹⁴. This generation came of age in a hyper-connected, digital-first world shaped by significant global events. With instant access to information and communication through the internet (i.e., social media), they are true digital natives. Their formative years were influenced by the global financial crisis (2007 to 2009) and the COVID-19 pandemic, the latter of which accelerated digital transformation. Gen Z is the first generation to share global experiences in real time, creating a sense of collective identity that transcends national borders.

Gen Z is marked by a pragmatic and realistic mindset^{15,16}. They tend to:

- Favor non-hierarchical leadership, valuing authentic interactions.
- Prioritize flexibility in when, where, and how they work.
- Seek purpose-driven and relevant work that aligns with their values.
- Value collaboration and a sense of community in the workplace.

This generation is not afraid to challenge traditional career paths. Many prefer project-based work, expect rapid growth opportunities, and seek continuous feedback, creating opportunities for those hiring to build more dynamic teams. The good news is that many of these traits align with the nature of internal audit work. Internal audit engagements are typically project-based and require collaboration and feedback from stakeholders, all of which resonate with Gen Z's work preferences.

Generation Alpha: The Hyper-Personalized Future

Generation Alpha, born from roughly 2010 to the mid-2020s, is expected to become the largest generational cohort in history, with more than two billion births by 2024¹⁷. This generation is growing up in a world of full personalization, shaped by AI and immersive digital experiences from birth.

Unlike previous generations, who may have experienced a transitional phase between analog and digital, Gen Alpha has never known a world without touchscreens, voice assistants, or on-demand content. They are expected to be the most globally connected and digitally immersed generation yet. Gen Alpha is defined by their creativity, enthusiasm, and leadership. They are expected to pursue careers that prioritize autonomy and innovation¹⁸.

One notable trait is their entrepreneurial mindset. A study commissioned by Visa of 550 children aged 8-14 in the United Kingdom found that:

- 76% seek to be their own boss or run a personal venture.
- 61% are inspired by social media influencers (i.e., TikTokers and YouTubers), surpassing traditional activities like drawing (47%), reading (34%), or playing with toys (26%)¹⁹.

“Technological advancements

and generational shifts are transforming both higher education and the internal audit profession.

Collaboration between The IIA, practitioners, and educators is crucial to establishing internal auditing as a compelling career option for the modern student.”

- Dr. Christopher Calvin, CIA

Member, Committee of Research and Education Advisors,
Internal Audit Foundation



Student Career Priorities and Perspectives

What are the implications for organizations as they prepare for the next generation of internal audit talent?
Digital fluency will be the baseline, which is encouraging, given that current professionals feel advanced skills are required to succeed. Unlike previous generations, Gen Alpha will expect seamless integration of AI in the workplace, such as AI-driven analytics and real-time dashboards. The challenge for internal audit teams will be to anticipate and meet the expectations of this highly technologically immersed generation.

As AI continues to automate many entry-level and routine tasks that traditionally served as steppingstones into the profession, these generations have the opportunity to begin their careers with a strong foundation in emerging technologies, reducing the learning curve faced by previous cohorts. Both Gen Z and Gen Alpha's early exposure to AI-driven tools suggests they may enter the workforce with a greater ability to adapt quickly to auditing emerging technologies, unlike earlier generations who had to first learn to use the tools before learning how to audit them.

What Students Value Most in Their Careers

Some of these generational differences are echoed in the 2025 Student Career Survey conducted by the Foundation. Students were asked to identify the factors they consider most important in an ideal career. Across the total sample, three priorities consistently emerged: a high salary (56%), opportunities for career advancement (53%), and work-life balance (49%). However, when examining the data by generational groupings, the relative emphasis on these factors varied. Older generations were more likely to value work-life balance and opportunities for advancement, whereas younger generations placed greater importance on a high salary. Statistically significant generational differences were also observed in preferences for challenging and stimulating work, travel opportunities, and working for a reputable company ($p < .05$).

Organizations that understand and respond to the values, expectations, and digital fluency of Gen Z and Gen Alpha can build internal audit teams that are more resilient, innovative, and future-focused. By providing these generations with the autonomy and support they need, internal audit functions can position themselves as employers of choice for the talent that will shape the future of the profession.

Top Ideal Career Factors by Generation Groups

	Baby Boomer + Gen X + Millennials	Gen Z + Gen Alpha	Net
High salary	47%	58%	56%
Opportunities for career advancement	51%	53%	53%
Work-life balance	51%	48%	49%
Job security	27%	34%	33%
Flexibility	34%	30%	30%
Meaningful impact	26%	24%	24%
Challenging and stimulating work	27%*	16%*	18%
Travel opportunities	8%*	20%*	17%
Reputable company	22%*	13%*	15%
Esteemed field	6%	3%	4%
	131	515	646

Source: 2025 Student Career Survey. Q2: Which three of the following are most important to you in an ideal career? Please rank order (1-3), with 1 being the most important factor. (n=646) by Q26: To which generational group do you belong?

* $p < .05$ – statistically significant difference in career factor noted.



Generational traits alone do not fully explain how people approach their careers. While shared experiences, such as digital immersion and global crises, help shape worldviews, factors such as economic conditions and cultural context also play a role. Culture serves as a lens through which people define success and determine what they seek in a career. For example, in collectivist cultures, people are more likely to consider the expectations and opinions of family members when choosing a career path²⁰. In contrast, those in individualistic cultures typically make career decisions based on personal interests and intrinsic motivation, placing greater emphasis on independence and passion. These cultural differences can influence everything from the types of roles individuals pursue to the kind of support they expect from employers.

Analyses by region show that students in North America prioritized work-life balance, those in Africa valued career growth opportunities most, and students in Asia Pacific placed the greatest emphasis on a high salary. These regional patterns demonstrate how students' career priorities are shaped by local economic conditions, cultural values, and personal experiences.

To effectively implement talent management, organizations should adopt a globally informed and culturally aware approach. This involves offering tailored opportunities that reflect regional economic realities, as well as providing career pathways that consider what future generations value most.

Top Ideal Career Factors by Region: Africa, North America, and Asia Pacific

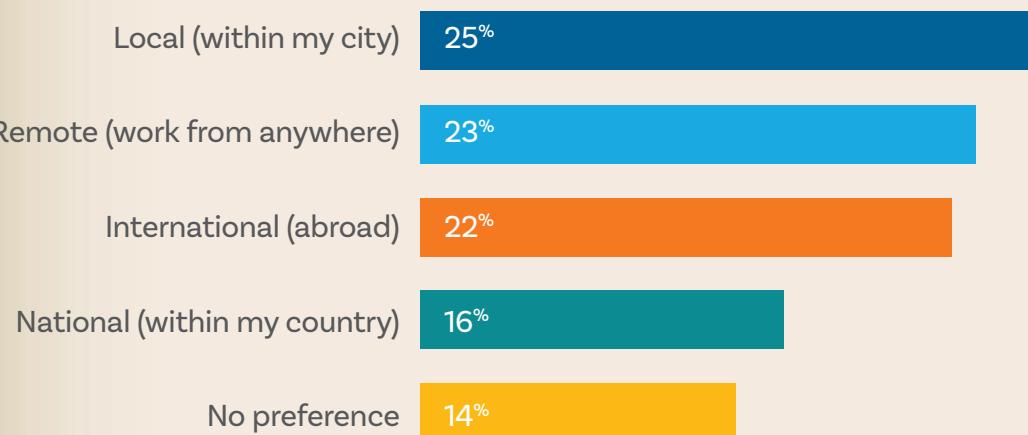
	Africa	North America	Asia Pacific
High salary	50%	53%	66%
Opportunities for career advancement	61%	41%	53%
Work-life balance	34%	64%	55%
Job security	34%	36%	26%
Flexibility (e.g., remote work, flexible hours)	27%	38%	27%
Meaningful impact	32%	22%	16%
Challenging and stimulating work	18%	21%	16%
Travel opportunities	28%	8%	14%
Reputable company	14%	11%	23%
Esteemed field	3%	6%	3%
	249	204	146

Source: 2025 Student Career Survey. Q2: Which three of the following are most important to you in an ideal career?
Please rank order (1-3), with 1 being the most important factor.

Where Students Want to Work

Just as salary, advancement, and work-life balance shape students' career decisions, so, too, does the location of work. For today's globally minded and digitally connected students, where they work can be just as important as what they do. To better understand these preferences, 2025 Student Career Survey respondents were asked to identify their ideal work location from five options: local (within their city), national (within their country), international (abroad), remote (work from anywhere), and no preference.

Ideal Work Location Preference: Aggregate

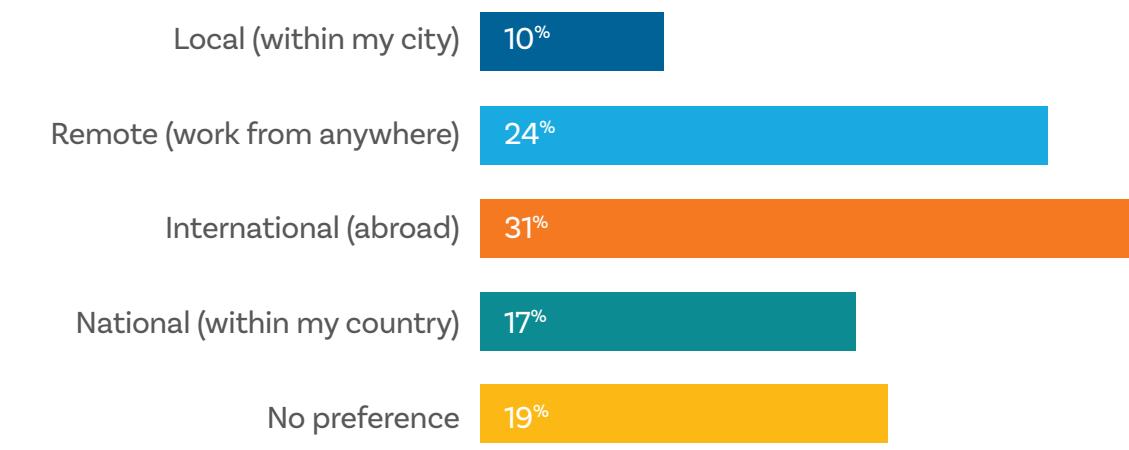


Source: 2025 Student Career Survey. Q3: What is your ideal work location? (n=653).

Among all 653 students, the results reveal a diverse range of preferences. A quarter (25%) selected local work. This choice indicates an interest in remaining close to home or within a familiar environment, possibly influenced by factors such as personal connections or cost of living. Remote work, defined as the ability to work from anywhere, was nearly as popular, chosen by 23%. This choice highlights a desire for location independence, particularly among younger generations, while older generations tend to be more indifferent toward remote or hybrid work arrangements²¹. International (abroad) was selected by 22%, indicating an appetite for global exposure and cross-cultural experiences, as well as potential economic opportunities.

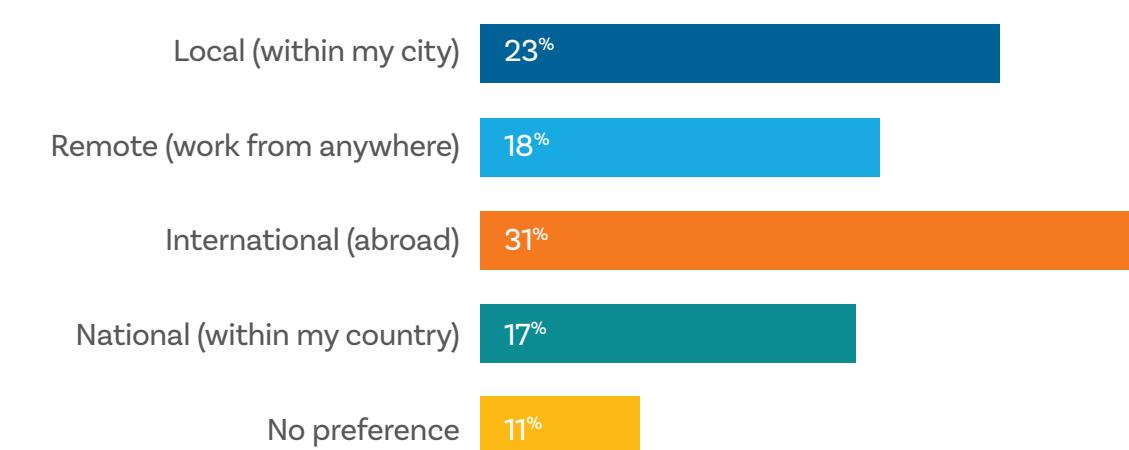
The data also reveals regional differences in ideal work location. Students from Africa and Asia Pacific showed a stronger preference for international opportunities (31%), whereas those from North America expressed a preference for remaining local (45%).

Ideal Work Location Preference: Africa



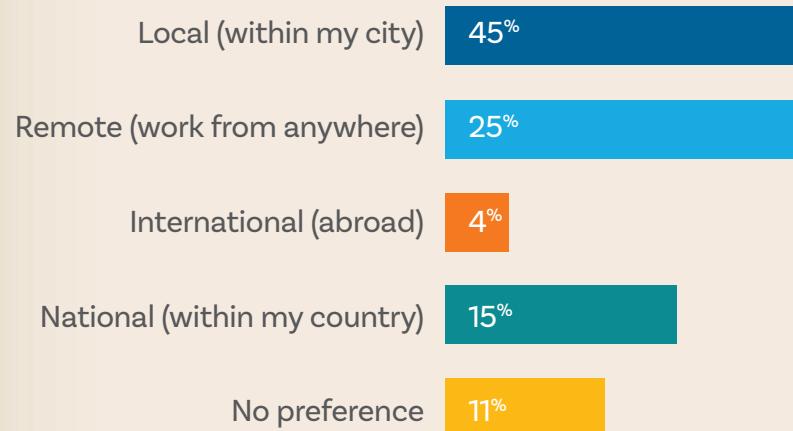
Source: 2025 Student Career Survey. Q3: What is your ideal work location? by Q22: In what region do you primarily live? (n=259). Percentages may total more or less than 100% due to rounding differences.

Ideal Work Location Preference: Asia Pacific



Source: 2025 Student Career Survey. Q3: What is your ideal work location? by Q22: In what region do you primarily live? (n=146).

Ideal Work Location Preference: North America



Source: 2025 Student Career Survey. Q3: What is your ideal work location? by Q22: In what region do you primarily live? (n=204).

These insights again highlight the importance of considering candidate motivations and preferences when developing talent attraction strategies. While some students value international experience or the flexibility of remote work, others prefer familiarity and the opportunity to work within their own city or country. Recognizing and accommodating these diverse preferences can help internal audit functions align job opportunities more effectively with the expectations of the next generation of internal auditors.

Deciding What to Study: Linking Education to Career Goals

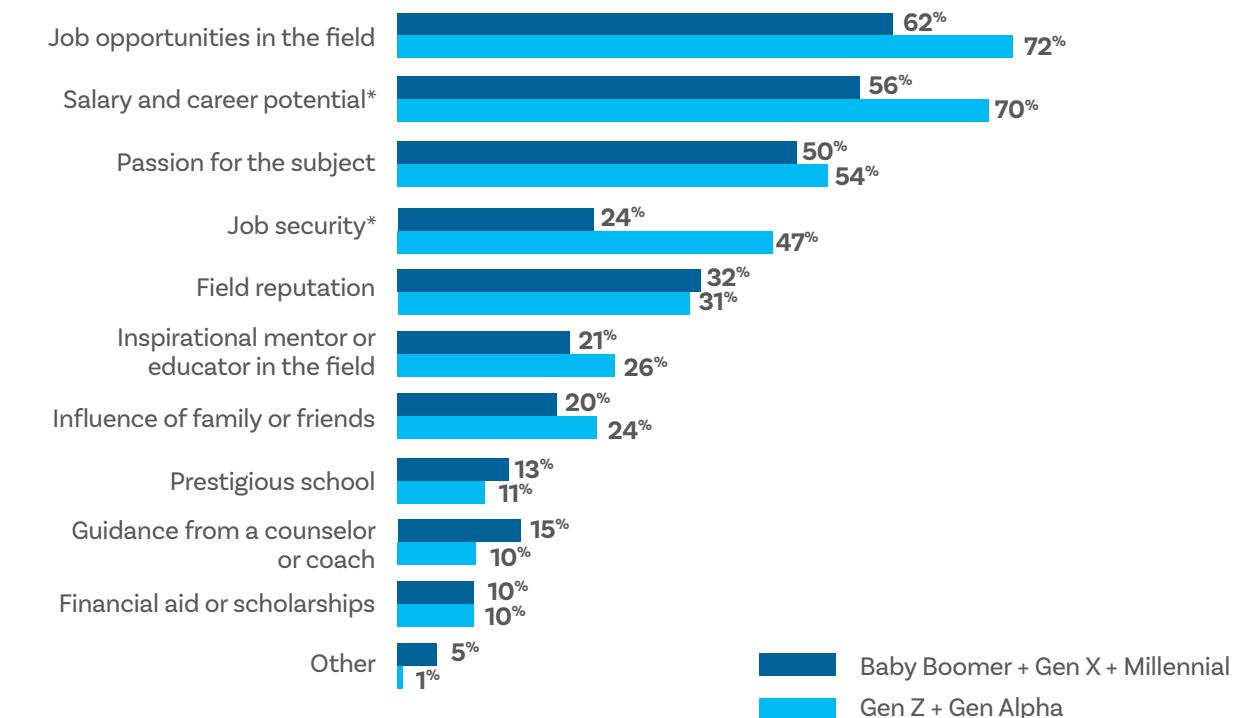
Educational choices are often deeply connected to career aspirations. For many, selecting a field of study is not just about academic interest; it is a strategic decision that helps pave the way for future job opportunities. The subjects and skills developed through formal education often serve as a foundation for specific career paths, making early academic decisions a critical part of long-term career planning.

When students were asked what influenced their choice of study, an average of 67% indicated their decision was based on the availability of job opportunities in that field. This suggests a practical approach, with students across generations prioritizing programs that enhance their chances of employment after graduation.

At the same time, 56% of older generations, compared to 70% of younger generations, cited salary and career potential as an important factor. Job security also differed significantly between generational groups, with only 24% of older respondents identifying it as a key influence compared to nearly half (47%) of younger respondents.

These findings suggest that today's students are approaching their education thoughtfully and with a focus on outcomes. Younger generations are choosing their fields of study largely for economic security and employability, not just personal interest. For hiring managers and educators, this presents an opportunity to highlight clear pathways from education to employment. For dedicated internal audit practitioners, this is a chance to share what makes the profession fulfilling and what sustains ongoing professional motivation. Personal insights of this kind can serve to inform and inspire the next generation of professionals.

Decision-Making Factors for Field of Study by Generational Groups



Source: 2025 Student Career Survey. Q11: What factors influenced your decision when choosing what to study in school? (Choose all that apply.) by Q26: What generational group do you belong to? (n=653) *p<.5 – statistically significant difference in career factor noted.

Internal Audit Academic Alliance

As students shape and finalize their career paths during their university years, it is important to raise awareness of opportunities across various fields, including internal auditing. To support efforts to increase student awareness, the Internal Audit Foundation's Internal Audit Academic Alliance (Academic Alliance) formally recognizes colleges and universities that expose students to the profession and offer specialized coursework in internal auditing.

Through its tiered program, the Academic Alliance engages faculty and universities, helping them raise awareness and better prepare students for future internal audit careers.

Academic Alliance colleges and universities gain access to exclusive benefits, including eligibility to apply for annual grant funding, access to a library of case studies and solutions, a license to use IIA-copyrighted content and Academic Alliance-branded assets, quarterly newsletters, and global exposure through IIA marketing channels.

For more information about the Academic Alliance framework and guidelines, the free resources available to educators, and a list of participating schools, please visit theiia.org/Academic.



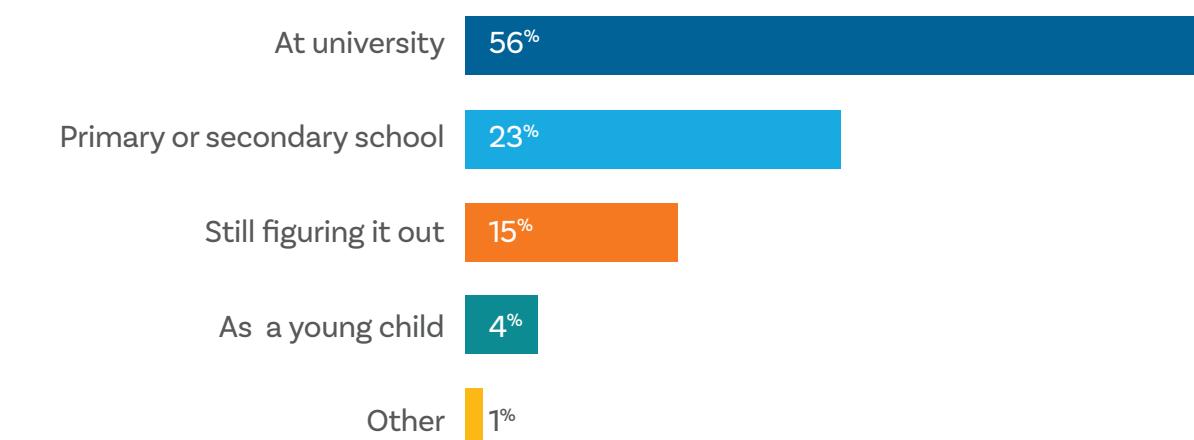
Timing of Career Decisions Among Students

Understanding when students decide on a career path provides important context for how they make educational choices and what kind of guidance or exposure they may need along the way. Career decisions are rarely made all at once. Rather, they tend to evolve based on life experiences, exposure to different fields, and with access to information.

When asked when they first decided on their future career direction, over half (56%) of students reported making that decision during university. This suggests that university years are a critical window for shaping career pathways. Other responses included:

- Primary or secondary school (23%): Many students had a clear idea of their future direction early on, possibly influenced by family, teachers, or earlier experiences that sparked their interest in a particular field.
- Still figuring it out (15%): Others remain undecided about their future career direction even as they advance in their education, highlighting the need for continued guidance and support.

Decision Timeline for Future Career Direction



Source: 2025 Student Career Survey. Q5: When did you first decide on the direction for your future? (n=653). Percentages may total more or less than 100% due to rounding differences.

As the data shows, career education and professional exposure are essential not only during their time at university, but potentially even earlier. In fields such as internal auditing, where awareness has proven to be an opportunity for the profession, targeted outreach initiatives can play a critical role in attracting and developing future talent. However, building awareness only addresses half of the need; organizations should also cultivate a strong internal appreciation for the value and purpose of the role to ensure continued job availability and meaningful career pathways.

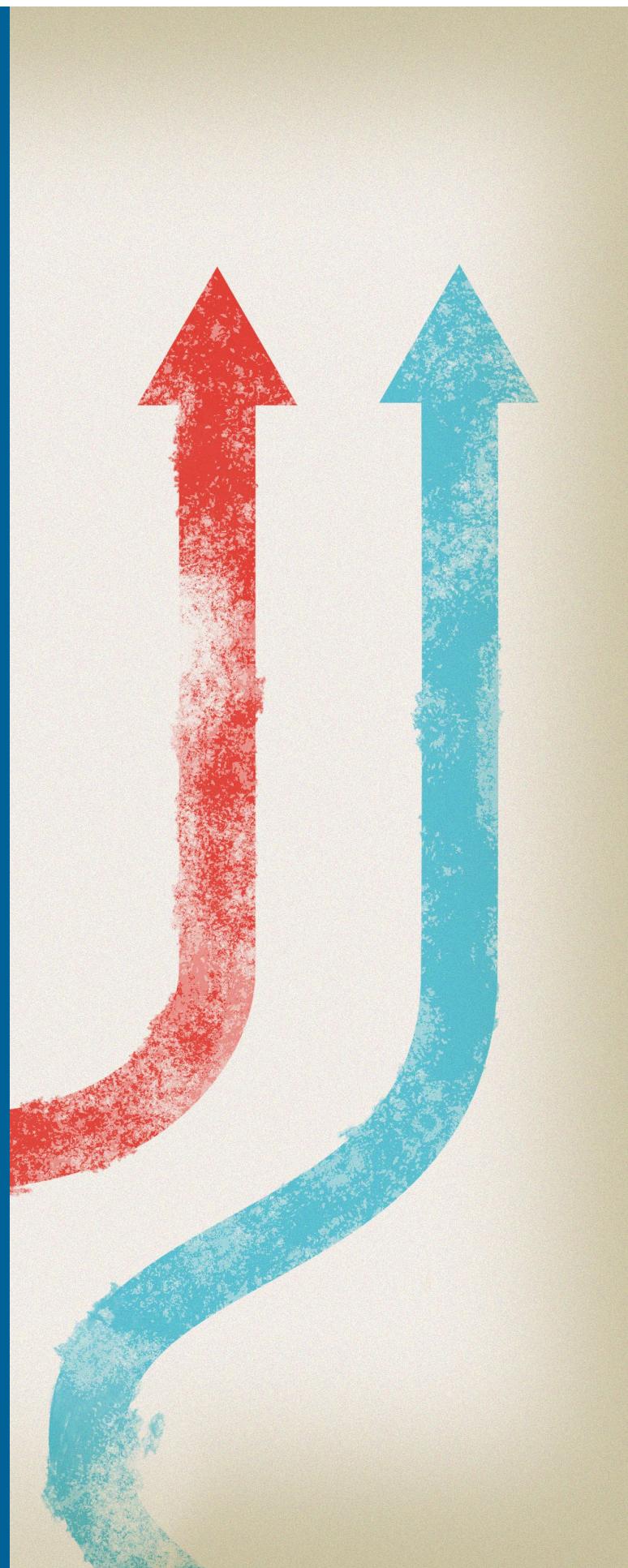
Global Model Internal Audit Curriculum

The Foundation's Global Model Internal Audit Curriculum (Curriculum) provides a framework for universities looking to offer internal auditing courses or to develop a minor or full degree program in internal auditing. It includes detailed course descriptions, sample learning objectives, and content overviews.

The Curriculum is aligned to both The IIA's 2025 Certified Internal Auditor® (CIA®) exam syllabus (Part 1) and the Competency Framework.

This alignment bridges academic learning and professional practice, ensuring that internal audit education prepares students to meet industry standards and develop the knowledge needed for certification.

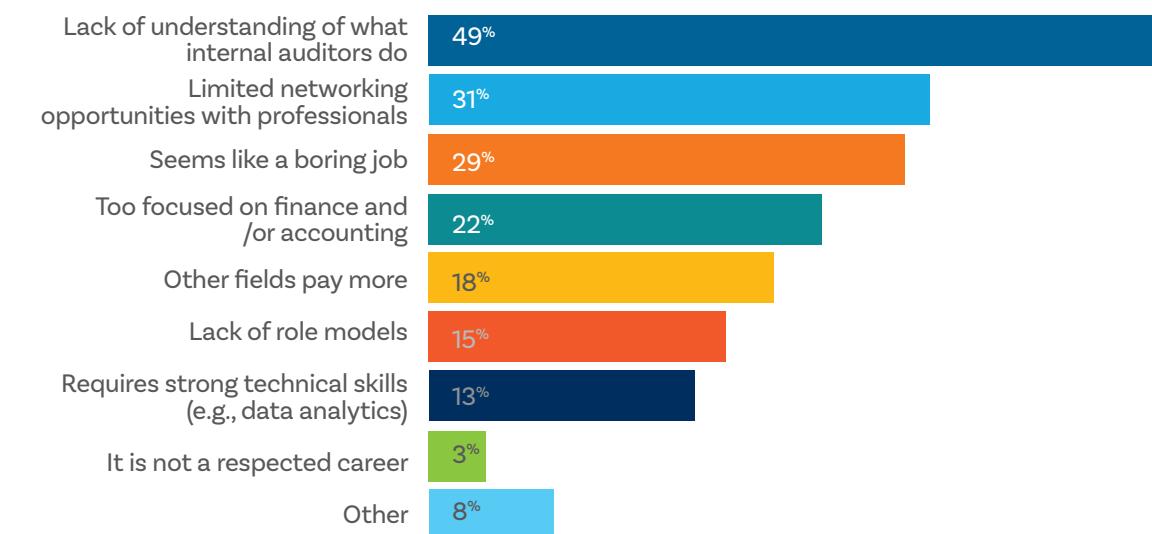
For more information, visit theiia.org/Academic.



Barriers to Pursuing a Career in Internal Audit

Understanding what prevents students from pursuing a career in internal auditing is just as important as understanding what attracts them. In keeping with the profession's commitment to uncovering the truth, students who had not considered internal audit were asked to share their reasons. Fortunately, the responses point to clear opportunities for the profession to better connect with emerging talent.

Understanding the Disinterest



Source: 2025 Student Career Survey. Q20: Why have you not considered a career in internal audit? (Choose all that apply.) (n= 72)

The most frequently cited barrier, identified by 49% of students who had not considered a career in internal audit, was a lack of understanding about what internal auditors do. This highlights a significant awareness gap. Without clear communication about the role, its purpose, and its impact, many students are unlikely to consider internal audit as a viable or appealing career option.

The second most common response, chosen by 31%, was limited networking opportunities with professionals in the field. This suggests that many students simply have not had the chance to connect with internal auditors in a meaningful way, whether through mentorships, internships, guest lectures, or campus engagement.

Finally, 29% of students said the job seems boring. Although this perception may be based on outdated stereotypes, it remains a significant barrier to engagement, particularly among younger generations who seek dynamic and meaningful careers. This sentiment is echoed in the findings from Internal Audit: Vision 2035, which showed that 21% of practitioners at all levels believe internal audit is widely viewed as boring. Together, these insights highlight a broader challenge and opportunity for the profession: to reshape public perceptions and better communicate that internal audit often involves strategic advisory work and plays a vital role in adding value to organizations. Notably, these perspectives were consistent across generations with no statistically significant differences detected.

By clarifying the strategic value of internal audit, increasing visibility on campuses, and creating meaningful engagement with students, the profession can begin to close the perception gap and attract the next generation of curious, tech-savvy, and purpose-driven professionals.

“As technology automates

routine tasks and increases the pace of business change, internal auditors will be stepping up to roles that demand even greater critical thinking, change leadership, and strategic insight, making internal audit one of the most dynamic paths in the profession.”

- Andrew Dahle, CIA, CRMA
Member, Committee of Research and Education Advisors,
Internal Audit Foundation



Conclusion: Preparing Internal Audit for the Future

As macro trends reshape the future of work, the expectations of students and young professionals are evolving just as rapidly. The next generation of talent, particularly Gen Z and Gen Alpha, brings a new set of values, priorities, and ambitions that challenge traditional career models and employer approaches.

Findings from the 2025 Student Career Survey show that students base their career and education decisions on practical factors such as job availability, salary potential, and opportunities for advancement, while also placing high value on work-life balance and flexibility. However, many students are unfamiliar with what internal auditors do or view the profession as boring, limiting the profession's visibility and appeal at a critical time in their decision-making journey.

At the same time, emerging technologies, evolving risks, and the need for strategic insight are reshaping the role of the internal auditor. Results from Vision 2035 indicate that future-ready internal auditors will need a combination of technological fluency, business acumen, and adaptive thinking to succeed. Attracting and retaining this next generation of talent will require intentional effort, not only in how the profession is communicated and marketed, but also in how career paths are designed, structured, and supported.

As digital natives enter the workforce, many bringing advanced technology skills, it is essential for internal audit functions and their leaders to take proactive steps. To meet these challenges and capitalize on emerging opportunities, internal audit teams, along with the profession, should focus on bridging awareness gaps through early outreach and education, while also providing structured, skill-building experiences for entry-level professionals. The future of internal audit will be shaped by those who see opportunity in change and value in insight and foresight. Engaging the next generation requires more than adaptation; it calls for a reimaging of what the profession can be and a commitment to cultivating talent in ways that are as forward-thinking as the profession itself.

Appendix

Data Collection and Survey Demographics

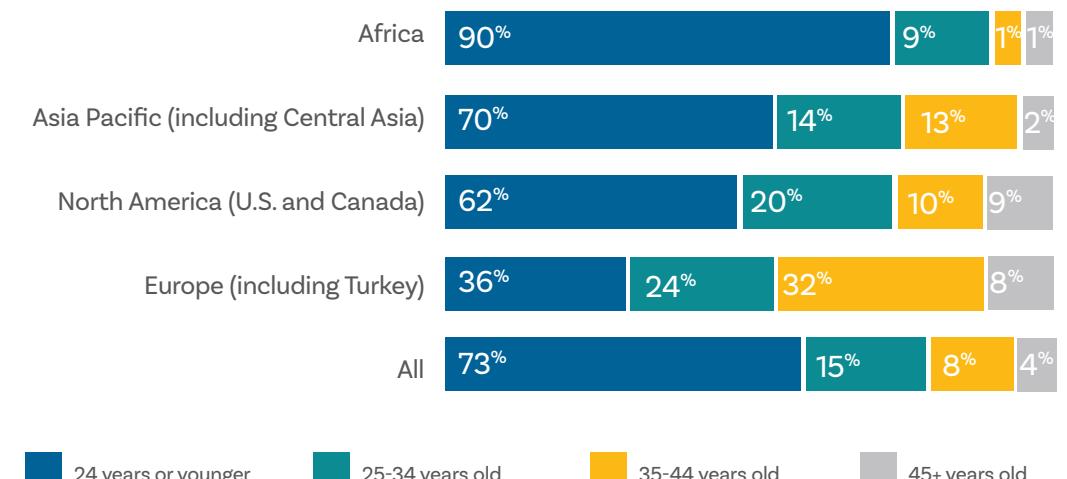
This research is based on survey responses collected from participants across multiple regions. The sources include insights from the Foundation's Vision 2035, released in July 2024, and the 2025 Student Career Survey, conducted by the Foundation between January 21 and March 15, 2025.

Student Response Rate per Region

Region	n	% of Total
Africa	259	40%
North America (U.S. and Canada)	204	31%
Asia Pacific (including Central Asia)	146	22%
Europe (including Turkey)	25	4%
Middle East	11	2%
Caribbean	5	1%
Latin America (including Mexico)	3	0%
Total	653	100%

Source: 2025 Student Career Survey. Q22: In what region do you primarily live? (n=653). Percentages may total more or less than 100% due to rounding differences.

Student Respondent Age



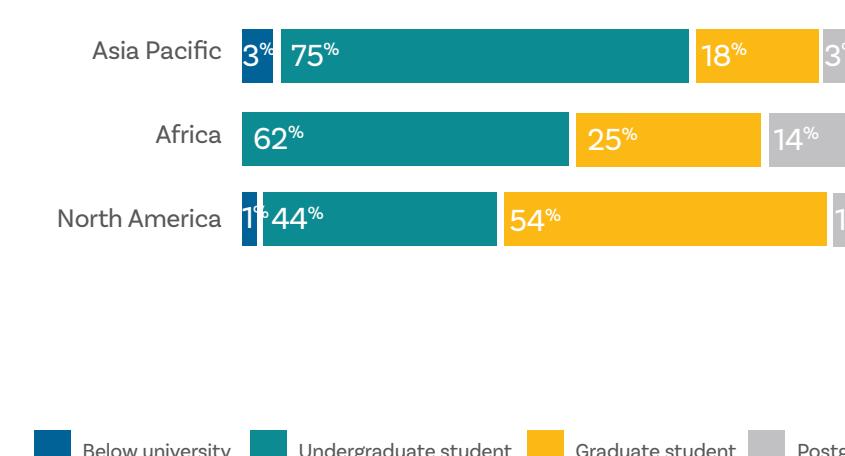
Source: 2025 Student Career Survey. Q24: What is your age? by Q22: In what region do you primarily live? (Africa, n=259; Asia Pacific, n=145; North America, n=200; Europe, n=25; All, n=648). Percentages may total more or less than 100% due to rounding differences.

Generational Composition of Survey Respondents

Generation	n	% of Total
Generation Alpha	3	1%
Generation Z	512	79%
Millennials	100	15%
Baby Boomer	31	5%
Total	646	100%

Source: 2025 Student Career Survey. Q26: To which generational group do you belong? (n=646)

Student Education Level per Region



Source: 2025 Student Career Survey. Q24: What is your age? by Q22: In what region do you primarily live? (Africa, n=259; Asia Pacific, n=145; North America, n=200; Europe, n=25; All, n=648). Percentages may total more or less than 100% due to rounding differences.

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In addition to those who participated in the 2025 Student Career Survey, the Internal Audit Foundation also sincerely thanks IIA staff and the following individuals for their collaboration:

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