TONE at the TOP®

Providing senior management, boards of directors, and audit committees with concise information on governance-related topics.

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The Case for Integrated Assurance

Risks don't happen in a vacuum, so organizations should be careful not to treat them like they do.

Organizations gather information daily to identify threats and assess their impact. When that information remains siloed, enterprisewide risks become harder to detect and address — especially in complex environments where cross-functional communication is often fragmented.

The solution is for the organization's functions to take an integrated approach to risk assurance that will provide better insights into risk management needs. When various functions make an intentional effort to communicate, coordinate reporting, and integrate services and processes, a common understanding of risk is created that results in more effective risk management.

Understanding Integrated Assurance

Integrated assurance means more than comprehensive reporting to the audit committee and board on governance, risk, and compliance concerns. In an integrated assurance framework, numerous functions — including internal audit, risk management, and compliance — work together within their defined roles in the interest of risk management. This provides a holistic view of risk and control effectiveness that:

- Promotes knowledge transfer across the organization.
- Eliminates redundant efforts, allowing for more efficient use of resources.
- Encourages identification of, and greater focus on, higher-risk items and gaps in coverage of key risks.
- Improves monitoring of mitigation and remediation efforts when problems are found.
- Offers management and stakeholders a comprehensive, synthesized view of valuable insights and information.

Despite these benefits, adoption of integrated assurance is not yet widespread. According to a 2026 survey of nearly 2,000 risk, audit, and compliance professionals by Wolters Kluwer, 60% of organizations either have not yet started or are in the early stages of adopting an integrated assurance framework. Additionally, only 9% of those surveyed report their organization had a mature integrated assurance effort underway.

Getting It Right

An effective integrated assurance plan cannot be implemented overnight. Indeed, careful planning is necessary. In its 2026 report, **Moving Beyond Silos — How Combined Assurance Can Build Confidence Across Middle East Organisations**, PWC cites several key considerations that should be noted for such a plan:

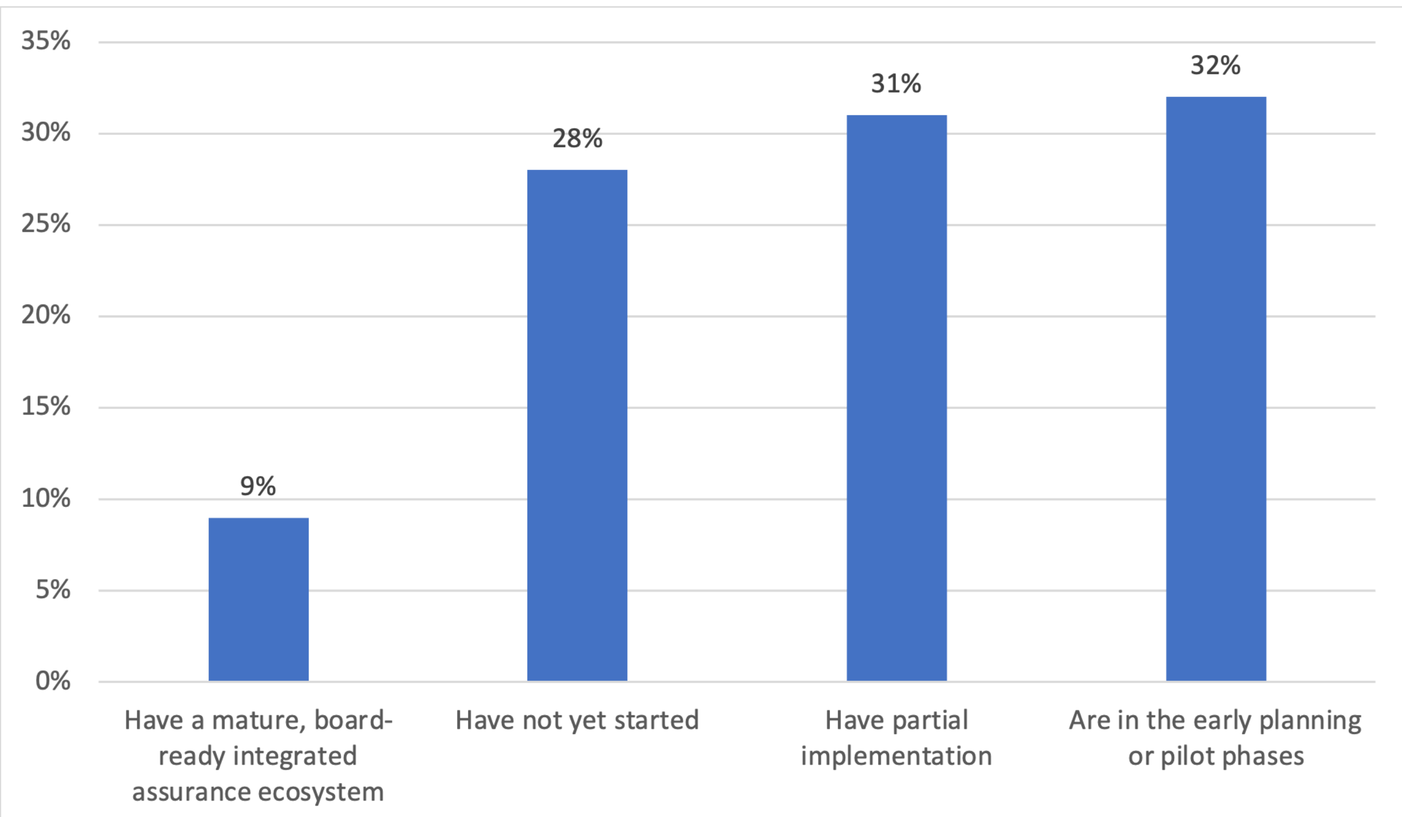
- Function maturity. Assurance providers have the capabilities, processes, and governance to work in a coordinated model.
- Skills and competencies. There is access to professionals with the technical, analytical, and interpersonal skills needed for integrated assurance.
- Relationships and trust. There is willingness to collaborate, share insights, and rely on one another's work.
- Leadership commitment. There is visible executive and board sponsorship to drive change and resolve tensions.
- Sustained investment. There is recognition that integrated assurance is a long-term capability, not a cost-cutting initiative.

Reliance Among the Three Lines

"Although not a structural requirement, integrated assurance represents a more mature form of coordination that may be valuable as risks become more complex and interconnected. Its design should reflect organizational context, risk profile, and governance expectations."

— Three Lines Model Statement of Position

Organizations' Progress on Integrated Assurance



Source: "Wolters Kluwer Survey Finds Integrated Assurance Is Still Elusive for Most Organizations," 2026

About The IIA

The Institute of Internal Auditors (IIA) is a nonprofit international professional association that serves more than 265,000 global members and has awarded more than 200,000 Certified Internal Auditor (CIA) certifications worldwide. Established in 1941, The IIA is recognized throughout the world as the internal audit profession's leader in standards, certifications, education, research, and technical guidance. For more information, visit theiia.org.

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Key Roles

In an effective integrated assurance effort, internal audit is well qualified to offer clear and unbiased leadership that results in improved assurance. While it is true that the **Three Lines Model** establishes that internal audit should be independent from management to prevent hindrance or bias, independence does not mean complete isolation.

In the **Collaboration Without Compromise** report from the Internal Audit Foundation and Baker Tilly, 80% of audit and risk professionals surveyed found that no shared responsibilities between the second and third lines posed a risk to internal audit independence. Instead, collaboration and information sharing on risk management "can help internal audit leaders anticipate emerging challenges, align with best practices, and strengthen credibility with stakeholders in the changing assurance and advisory landscape," the report says.

While internal audit is a vital part of an integrated assurance program, it is not the only part. Audit committees and boards also have important roles. According to **Executing the Board's Governance Responsibility for Integrated Reporting** from The IIA and The International Federation of Accountants:

- Audit committees will need to oversee the integrated reporting process, with the support of the CEO, finance teams, and internal audit.
- Boards should be prepared to direct the use of integrated assurance and an internal control framework to coordinate integrated reporting and internal assurance efforts across the organization's three lines.

Standard 9.5 Coordination and Reliance

"The chief audit executive must coordinate with internal and external providers of assurance services and consider relying upon their work. Coordination of services minimizes duplication of efforts, highlights gaps in coverage of key risks, and enhances the overall value added by providers."

— The IIA's Global Internal Audit Standards

AI and Integrated Assurance

Technology can simplify the work of creating an integrated assurance culture. According to the Internal Auditor article, **"Better Together,"** the benefits of using artificial intelligence (AI) for integrated assurance include the ability to:

- Introduce continuous intelligence such as monitoring systems that follow internal control coverage and send alerts when they find unmonitored risks.
- Review risk definitions, severity levels, and impact assessments to create a common taxonomy.
- Assess evidence gathered by internal audit to evaluate assurance quality across providers, determine whether evidence supports audit conclusions, and identify coverage gaps.
- Generate assurance dashboards that bring together findings from all three lines.

Leveraging AI, internal audit can transform into a continuous governance intelligence function that provides real-time insights to aid decision-making.

Enhanced Confidence

Internal audit's overall role is to provide independent, objective assurance and advisory services. The more confidence the board has in the information and insights it receives from internal audit, the better equipped it should be to perform effective oversight of governance, risks, and internal controls. If correctly implemented and executed, an integrated assurance plan can be a critical element of this relationship and enhance the board's confidence in its decision-making.

A Comprehensive View

"The internal audit function supports integrated assurance by promoting alignment, reducing duplication, and enabling a coherent view of governance, risk management, compliance, and control effectiveness for the board and senior management."

— The Role of the Internal Audit Function in Enterprise Risk Management Statement of Position