

EXECUTIVE PERSPECTIVES ON TOP RISKS for the Near- and Long-Term

Stay future-ready with internal audit risk insights

Chief Audit Executives (CAEs), along with their C-Suite counterparts, face an increasingly volatile risk landscape, where cybersecurity threats, talent-related challenges and third-party risks are most prominent. In Protiviti's 2025 Top Risks Survey, CAEs rate most risks with higher levels of significance and also prioritize their risk concerns differently than do their executive counterparts. These differing perspectives (on ratings and rankings) underscore the importance for CAEs to maintain clear, effective and ongoing dialogue with their C-suite colleagues and the Board.

2-TO 3-YEAR OUTLOOK: TOP 10 RISKS

- 1 Cyber threats
- 2 Ability to attract, develop and retain top talent, manage shifts in labor expectations, and address succession challenges
- 3 Third-party risks
- 4 Economic conditions, including inflationary pressures
- 5 Talent and labor availability
- 6 Heightened regulatory change, uncertainty and scrutiny
- 7 Ensuring privacy and compliance with growing privacy and identity protection risks and expectations
- 8 Emergence of new risks from implementing artificial intelligence
- 9 Rapid speed of disruptive innovations enabled by new and emerging technologies and/or other market forces
- 10 Increases in labor costs

Results are based on a survey of 1,215 board members and C-suite executives worldwide. The full survey report, Executive Perspectives on Top Risks, may be accessed at erm.ncsu.edu or protiviti.com/toprisks. It includes detailed breakdowns of the results by respondent role, industry, geography, organization size and other categories.