

EVOLVING RISK LANDSCAPE REFOCUSSES HEALTHCARE AUDITS

“In today’s rapidly evolving healthcare landscape, internal audit plays an essential role in protecting organizational integrity and ensuring compliance while also validating, enhancing, and leveraging innovation. From cybersecurity and user access management to fraud prevention, provider relationships and the integration of advanced technology and AI, a proactive and strategic audit function enables healthcare organizations to anticipate emerging risks, strengthen resilience, and deliver optimal consumer experience in the face of unprecedented challenges.”

Richard Williams
Global Practice Leader, Healthcare Industry

Top 5 healthcare internal audit plan priorities

Priorities	Cross Segment	Provider	Payer
1	Cybersecurity	Fraud	Claims processing
2	Employee time/expense reporting and payroll	Back-end revenue cycle operations	Member impact and access to care
3	User access management	Physician relationships	Provider relationships
4	Joint venture and third-party risk management	Pharmacy operations and drug distribution/management	Product and sales
5	Employment eligibility and credentialing/privileging	Hospital and physician clinical coding and documentation	Risk adjustment/coding

View the full survey report at www.protiviti.com/us-en/survey/2025-healthcare-internal-audit-survey