

Reimagining Healthcare Internal Audit: Leading Through Change



Healthcare internal audit is entering a new era

The convergence of AI, cybersecurity threats, regulatory complexity and financial pressures is reshaping healthcare risk landscape at a never-before-seen pace. Leading internal audit functions are expanding beyond traditional assurance to help organizations anticipate disruption, strengthen resilience and enable informed decision-making.

Top healthcare internal audit plan priorities

#	Cross-Segment	#	Provider	#	Payer
1	Cybersecurity	1*	Charge capture	1	Claims processing
2	Procurement and supply chain	1*	Revenue cycle compliance and transparency	2	Delegates/vendors/first-tier, downstream, and related entities
3	Payroll and benefits	3	Back-end revenue cycle operations	3	Pharmacy/pharmacy benefit manager
4	AI and other emerging technologies	4	Physician arrangements and referrals	4*	Benefit configuration
5*	Joint ventures, third parties, and outsourced services	5	Front-end revenue cycle operations	4*	Members
5*	User access and identity management			4*	Risk adjustment/coding

*Tie

View the full study at <https://www.protiviti.com/us-en/survey/healthcare-internal-audit-survey>