

Board Perspectives

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Developing the Most Critical Organizational Capabilities: 10 Takeaways for Sustained Success

Organizations that strengthen their ability to transform the business, protect the enterprise and respond to emerging opportunities and risks are positioned for success in the marketplace. Protiviti's recent survey, [Unleashing Enterprise Value](#), sheds light on these interconnected capabilities.

The 15th edition of Protiviti's [Executive Perspectives on Top Risks and Opportunities Survey](#) report shares insights collected in June and July 2026 from 1,330 board members and C-suite executives worldwide on the opportunities and challenges shaping their organizations' futures. The findings show leaders are focused on competitiveness while managing threats to enterprise value and strengthening their ability to drive long-term growth.

Most importantly, the report, released earlier this month, makes the point that the most successful organizations will most likely be those that have the ability to *transform* the organization to sustain competitiveness, *protect* enterprise value from significant threats

and business model disruptions and *respond* with agility to ever-evolving market opportunities and emerging risks. These organizational capabilities are vital in a rapidly changing landscape characterized by significant technological advancements, ever-shifting geopolitical dynamics, fleeting customer loyalty, sustained economic uncertainty and evolving workforce demands.

This year's study tells a story directors need to hear. It offers insight into how prepared leaders believe their organizations are to navigate uncertainty while pursuing innovation, growth and resilience. It underscores that enterprise protection and agility are essential — even prerequisites — to achieving growth. The results also suggest boards and C-suite leaders are preparing for a more demanding operating environment that still presents meaningful opportunity as they align growth and risk agendas to build the capabilities needed to transform the business, protect enterprise value and respond quickly as market conditions change and new risks emerge.

New to this year's global survey, we asked executives to indicate their level of confidence in their organization's ability across three dimensions:

- **Transform** the enterprise to sustain its competitiveness and the agility necessary to create enterprise value.
- **Protect** enterprise value amid emerging threats and potential disruptions to its business model.
- **Respond** with agility to emerging opportunities (e.g., new markets and technologies) and risks (e.g., shifting supply chains, geopolitical disruptions) to build resilience into overall business operations.

The 10 takeaways below show the importance of confidence in the organization's capabilities in these three dimensions to support long-term enterprise value creation.

Transformation capabilities are under pressure

Elevated risk concerns are becoming a test of enterprise readiness. Organizations are pursuing technology, artificial intelligence, data analytics, process improvement and modernization against a backdrop of rising risk concerns. Almost all near-term risk issues assessed by leaders over the past two years (96%) are rated higher in significance, suggesting organizations face challenges and pressures on virtually every front.

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- Transform
- Protect
- Respond

Takeaway: Boards and C-suite leaders must evaluate whether their organizations are prepared to operate effectively and efficiently amid sustained volatility, technology disruption, workforce constraints and regulatory complexity.

There are elevated enterprise readiness and capability gaps

Nine of the top 10 near-term risks from this year's study are direct tests of the resilience, talent, governance and data capabilities organizations need to keep pace with disruptive change and enable transformation. These perceptions of an elevated risk environment point to enterprise readiness and capability gaps. The bottom line: Isolated threats are not the primary concern; the big picture is whether organizations have the resilience, talent, governance, data and agility required to compete amid persistent disruption.

Takeaway: As rules governing AI, data privacy, cybersecurity, trade and sustainability continue to evolve unevenly across jurisdictions worldwide, organizations need stronger governance, monitoring and response capabilities to avoid missing transformative opportunities while strengthening capabilities to grow and succeed in this volatile environment.

AI is both a transformation imperative and a significant risk

As a top near- and long-term risk, AI represents a strategic throughline in this year's survey results. Four in 10 leaders (42%) say integrating AI into existing technologies, business processes and the workforce is key to maximizing the value of AI deployments. This finding suggests that a major AI hurdle is absorption into the enterprise through an integrated approach, making AI more of a process and people issue than a technology issue. Leaders are no longer focused solely on whether AI matters. Rather, they are confronting whether their organizations have the workforce, governance and data foundations required to generate sustainable value from AI.

Takeaway: Leaders should focus their AI priorities on practical areas that drive growth by moving beyond AI hype and setting the bar for operationalizing AI to create value. As they oversee AI governance, boards should focus on AI's direction and enable it with appropriate guardrails rather than slow its progress.

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More confidence in transforming and protecting than in responding

Our survey indicates that leaders express higher levels of confidence in their ability to transform and protect their organizations than in their ability to respond effectively to emerging opportunities and risks. Just 38% of leaders have a high level of confidence in their organization's ability to respond with agility to emerging market opportunities and risks. But that is not the whole story. Nearly eight in 10 organizations (78%) lack a high level of confidence in one or more of the full set of capabilities — transforming, protecting and responding — needed to compete and win in the marketplace. This lack of high confidence in *all* of these defining capabilities affects decision-making speed and execution as well as overall resilience and adaptability.

Takeaway: *Boards and senior leaders should take stock of their organizations' capabilities to transform the business, protect the enterprise and respond to emerging opportunities and risks. They also should recognize that response readiness is a differentiating skill and look for opportunities to enhance real-time market data access, multivariable scenario simulations, predictive analytics, dynamic forecasting and actionable rolling forecasts to monitor when there is an escalating need to respond before significant disruptions occur. In addition, they should focus on execution agility by reducing the elapsed time between decision triggers and action.*

Enterprise protection enables growth and transformation

Cyber threats remain the top concern globally, and issues related to protecting the enterprise represent five of the top 10 near-term risks. These results emphasize that prioritizing resilience, cybersecurity, privacy, AI governance and third-party risk is central to enabling transformation initiatives. Just as brakes enable a car to accelerate safely, the ability to protect enterprise value determines how fast organizations can transform. Indeed, the ability to protect the enterprise is becoming a prerequisite for growth initiatives.

Takeaway: *Boards and executives need to resist treating the protection agenda solely as a compliance or control effort. As AI, automation, ecosystem growth and digital modernization accelerate, the ability to manage AI governance, data security, privacy, third-party risk and infrastructure resilience shapes how confidently organizations can innovate, digitize and scale.*

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Ecosystem partnerships offer new growth pathways

While optimism for increasing revenue over the next two to three years has moderated slightly year over year, two-thirds of leaders (65%) see significant opportunities to expand the organization's ecosystem of strategic alliances and partnerships to enhance how they go to market. Ecosystem development enables companies to deliver value far beyond their core offerings, provide greater access to essential resources and foster shared innovation.

Takeaway: *As leaders look to partnerships, alliances, platforms and broader business ecosystems as pathways to growth in a more complex environment, it may make sense for boards and their executive teams to consider more collaborative, capability-driven and technology-enabled models rather than rely on traditional growth levers.*

The technology agenda is merging with the talent agenda

Workforce capability is central to AI, resilience and transformation. Talent acquisition, retention, leadership development, succession and technology skills all rank as significant near-term risks, while the top priority for maximizing AI's value is better equipping the workforce to realize the technology's value proposition. Closely following workforce readiness is the priority to integrate AI with existing technologies, business processes and the workforce. This finding suggests executives recognize that value creation depends not merely on deploying AI tools in existing processes and tasks but on embedding AI into core business operations — especially redesigned, future-state operations versus operations as they have functioned in the past. Simply stated, AI value is not unlocked by the technology itself; it is unlocked by people with the talent to reimagine workflows and interrelated processes.

Takeaway: *Many organizations have already experimented with AI applications; the next phase involves scaling those investments and integrating them across the enterprise to drive operational effectiveness, create new customer experiences and support strategic growth objectives. From a transformation perspective, this reflects a desire to move beyond isolated pilots in discrete, disparate and unconnected areas toward end-to-end, enterprisewide transformation initiatives capable of generating sustainable competitive advantage. Boards and senior leaders should emphasize this integrated approach along with workforce and talent readiness.*

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Data moves closer to the epicenter of enterprise strategy

Elevated concerns about analytics capabilities, paired with a sharp rise in analytics investment, suggest leaders see better data-driven decision-making as essential to productivity, market intelligence, AI value creation and organizational agility. These needed changes tie back to the lower level of confidence among leaders in their organization's ability to respond to emerging opportunities. Stronger analytics capabilities strengthen the ability to understand market changes and identify the decision triggers that facilitate preparedness and resilience. Three in 10 leaders rank advanced data analytics among their top strategic investment priorities — up from 20% last year.

Takeaway: *Data management and analytics should be front and center when technology is on the board agenda because how the organization manages and uses data is where a large part of the strategic upside and downside resides. Directors should view data and analytics as strategic assets and sources of risk and value.*

Leaders are modernizing to transform, not just defend

Cybersecurity, business process improvement, infrastructure modernization, advanced analytics and workforce skilling top the investment agenda. These priorities reflect practical responses to disruption and closely track the issues that boards and C-suite executives rate as having the most significant near-term impact, including cyber threats, AI implementation risks, disruptive innovation, workforce challenges, data analytics deployment and legacy IT infrastructure. The emphasis leaders place on business process improvements as a top near-term strategic investment priority signals that modernization efforts must focus as much on who does the work, how it gets done and the value it creates for customers and the business as on deploying technology.

Takeaway: *Directors and senior leaders should consider these areas in their long-term plans.*

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The long-term agenda centers on technology and resilience

Security and privacy, AI deployments, markets and economies, customers and competition, and talent challenges are the top 10-year risk themes. Organizational resilience and culture, geopolitical challenges, supply chains and third-party ecosystems, and emerging technologies such as quantum are gaining prominence among leaders, while sustainability appears less frequently among the top long-term priorities than in recent years. AI deployments are the highest-ranked area that will have the most significant long-term impact on organizations' ability to transform, protect and respond.

Takeaway: *Technology is core to strategy because it affects how the organization competes, grows and operates. Resilience protects value because it helps the organization absorb disruption, recover faster and continue operating. Technology and resilience together support transformation, innovation and better execution over time. Accordingly, directors and leaders should consider a forward-looking, long-term agenda that is technology-intensive and resilience-oriented.*

Closing: Transform, protect and respond are interconnected

This year's survey findings reveal a generally positive outlook about organizations' ability to navigate an increasingly complex and rapidly evolving business environment. One of the clearest messages emerging from this year's research is that enterprise protection, resilience and growth are interconnected objectives.

The organizations best positioned to create sustainable near- and long-term value will be those that view uncertainty not only as a risk to be managed but also as an opportunity to innovate, adapt and lead. Leaders express the greatest confidence in their organizations' abilities to transform the business and protect enterprise value, while confidence in their ability to respond quickly to emerging opportunities and disruptions remains somewhat more measured.

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About the authors



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Matthew Moore is a Managing Director and Global Leader of Protiviti's Legal, Risk & Compliance practice, helping organizations modernize and strengthen their risk capabilities. Matt is also the Global Head of Solution Enablement at Protiviti. He has experience advising clients on regulatory compliance, corporate governance and internal controls, with a focus on building risk appetite frameworks, advancing governance maturity and enhancing executive-level risk reporting. Matt's work centers on helping leadership teams design risk functions that are both rigorous and responsive to evolving business demands.

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