



How can a
high-quality audit

deliver confidence
from complexity?



The better the question.
The better the answer.
The better the world works.



Shape the future
with confidence

A commitment to audit quality

EY* is committed to serving the public interest through high-quality audits that are executed with independence, integrity and objectivity, and which involve professional skepticism, compliance with professional standards and due professional care.

Leaders set the tone at the top by establishing audit quality as a global priority and fostering a culture of continuous improvement. High-quality audits drive long-term value and stakeholder confidence, and EY auditors strengthen this trust by understanding a company's financial risk profile, analyzing data objectively and independently, and applying a globally consistent audit approach.

Talent

Audit professionals across the globe play a vital role in driving quality outcomes through a culture of continuous improvement. They prioritize learning and development while fostering a culture of innovation by upskilling to be proficient in technology-driven and AI-powered audit capabilities.

Technology

An investment of over US\$1b is being made in next-generation Assurance technology. This investment builds on an existing leading-edge audit technology suite, which helps drive audit quality by standardizing processes and leveraging data to provide risk guidance and relevant recommendations to EY teams.

Methodology

The EY Global Audit Methodology helps auditors interpret and apply relevant auditing standards. It is regularly optimized and standardized to help enable greater consistency in audit execution and to embrace the use of the latest technology to improve the quality of EY audits.

*EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Ltd., each of which is a separate legal entity.

A message from EY leadership



Marie-Laure Delarue
EY Global Vice Chair – Assurance

At EY, we are committed to delivering high-quality audits that serve the public interest.

EY auditors play a critical role in creating long-term value for stakeholders by bolstering trust and instilling confidence in financial reporting. We do this by applying a globally consistent audit approach and executing audits with independence, integrity and objectivity.

As EY leaders, we promote a strong system of quality management and model a culture of quality where people are supported to speak up and make difficult decisions.

Through a multiyear audit transformation journey, we are making significant investments in an audit execution model where audit teams are supported by a modern approach, streamlined processes and an AI-powered technology platform. This is changing the way audit quality is enabled, with benefits for stakeholders including EY audit teams and the companies they audit.

Audit Transformation is having a positive impact on audit quality, including as reflected in our global internal inspection results, demonstrating that EY is not waiting for the future – we are shaping it with confidence.

Quality by the numbers

EY seeks to uphold a culture of integrity and accountability, where everyone is responsible for aiming to achieve the highest standards. Key metrics that support a culture of continuous improvement include:

Quality results

1,400+

audit engagements were subject to internal inspection in 2025.

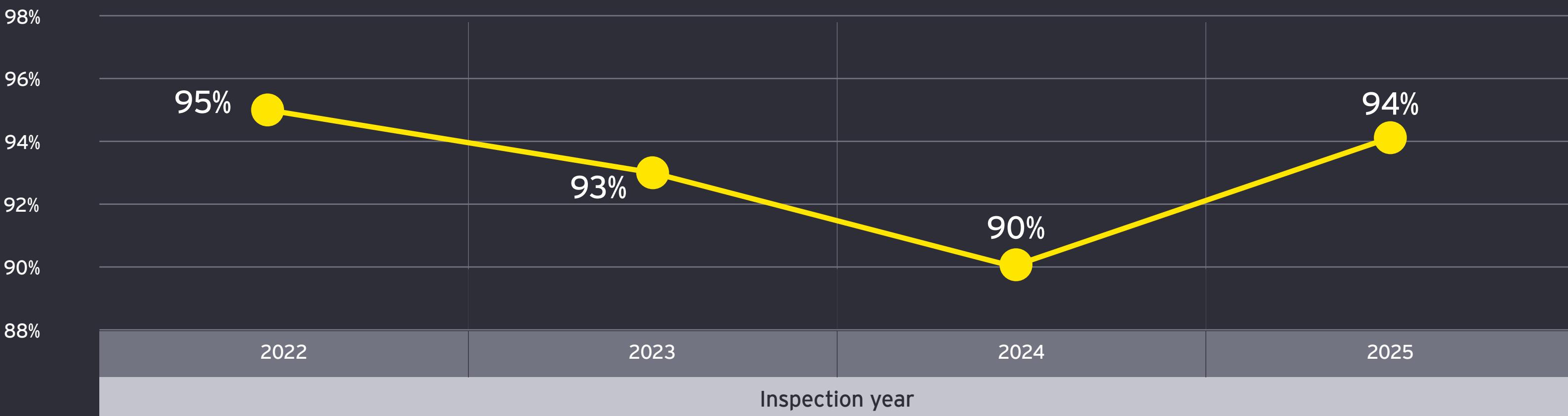
1,500+

audit engagements go through global coaching on an annual basis.

500+

audit engagements were inspected by global regulators in 2025.

Internal inspection results – compliance rate* by year



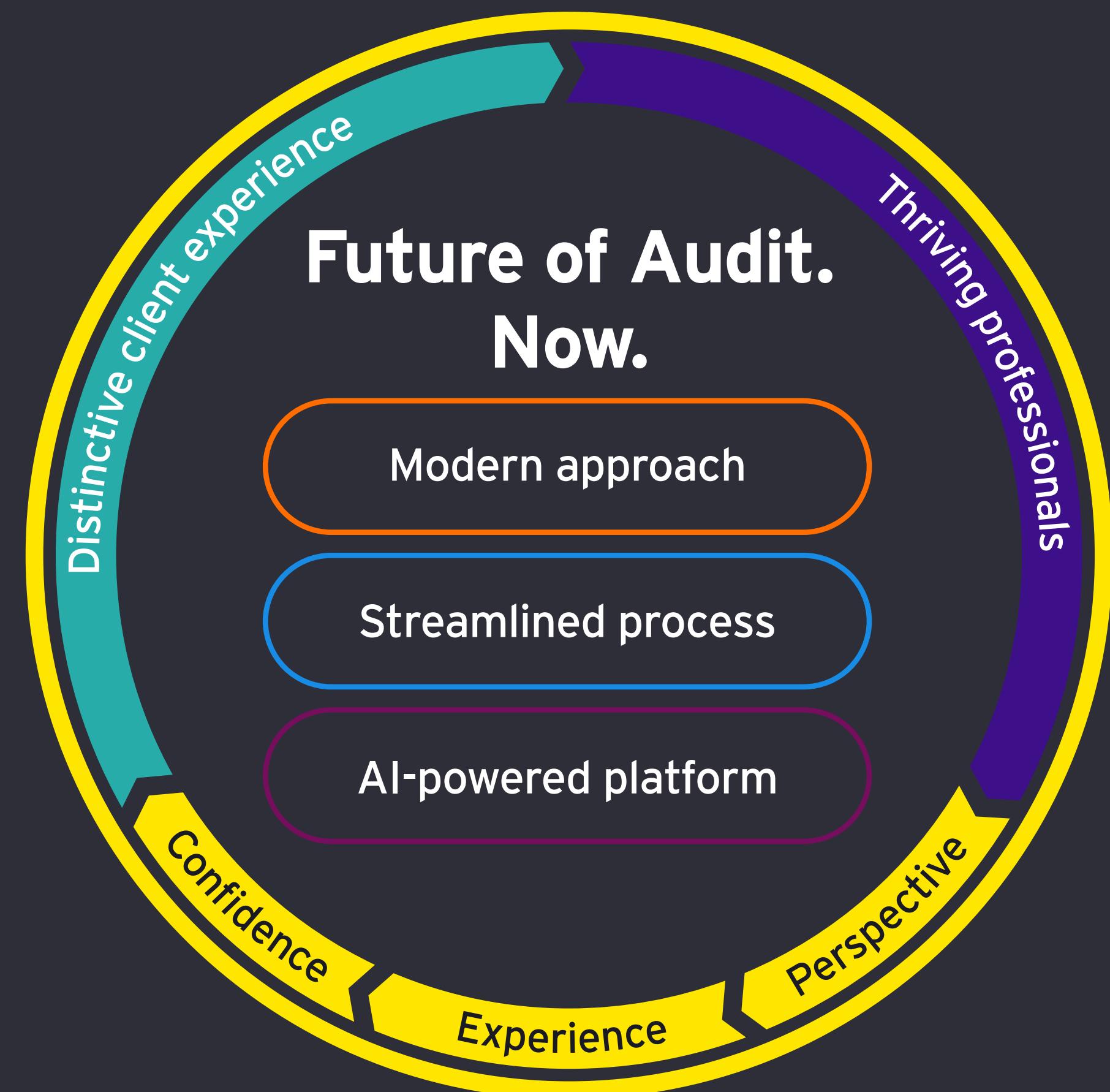
*Compliant engagements are defined as those without material findings.

All data is as of 30 June 2025 unless otherwise stated.

Shaping the future with confidence

The EY focus on audit quality underpins a multiyear audit transformation journey that will enable audit services to further leverage data analytics and greater insights to drive audit quality by applying the technological capabilities possible in today's landscape.

A US\$1b technology investment program to integrate and transform Assurance technology has laid the building blocks to accelerate our wider audit transformation across three workstreams: modern approach, streamlined process and AI-powered platform.



Transforming to improve audit quality

By combining top talent with innovative technology, a continuous improvement mindset, and a modern methodology, EY is reimagining how independent audits bring assurance to the capital markets. With quality as the foundation, the audit experience is being elevated for both EY people and clients.

Optimizing methodology and improving consistency

As part of transforming the audit, a new, modern approach is being implemented. This EY Global Audit Methodology optimizes the way EY teams perform high quality audit work.

It provides clear guidance and direct linkage with the underlying auditing standards, making it easier to demonstrate how the audit procedures correspond to the requirements.

Greater consistency is also achieved through standardizing both risk assessment and determination of relevant audit procedures, within a standardized suite of documentation, facilitating the review process and enabling auditors to focus more on risk.

Integrating and transforming technology

An investment of more than US\$1b in a next generation Assurance technology platform is part of a sustained commitment to delivering high-quality audits and supporting rapidly changing expectations of stakeholders. The four-year investment program facilitates the integration and transformation of leading-edge capabilities from across EY Assurance into one technology platform and leverages the foundations of the existing best-in-class audit technology suite.

The latest milestone in this groundbreaking investment is an industry-leading series of capabilities, which bring artificial intelligence (AI) at scale to support audit engagements across the globe.

The integration and transformation of technology into an AI-powered platform allows auditors to analyze entire data sets quickly and accurately, identifying anomalies and high-risk transactions more effectively, enables them to tailor their risk assessments more precisely, focusing on areas with higher potential for material misstatement, and provides them with deeper insights into financial records, helping them better understand the entity's environment and operations. This enhances efficiency, leads to improved risk assessment in our audits, and results in more informed audit judgments and recommendations.

Improving the experience of EY people

The global EY organization is fully committed to helping auditors thrive professionally and personally through audit transformation, by reimagining how audits are performed, experienced and valued – resulting in professionals who are empowered, confident and fulfilled.

Supported by AI-powered innovation and a culture of continuous learning, audit teams will work smarter and more intentionally with greater impact – on their careers and their teams, and for EY clients and stakeholders.

They will benefit from smarter tools and simpler workflows; a consistent modern execution; and more time for what matters most, including strategic thinking, future-focused skills development and generating impactful insights that add value.

Audit transformation is critical to enhancing this experience and supporting auditors in maintaining independence and objectivity, acting with integrity, exercising professional skepticism, and being accountable for quality.

The team



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EY Global Vice Chair – Assurance



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EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multidisciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

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