
How can a high-quality audit
deliver confidence from complexity?
The better the question.
The better the answer.
The better the world works.
EY
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

With its global roll-out of enterprise-scale agentic AI in Assurance, EY is making a fundamental shift toward AI-transformed audits. These releases, alongside a modernized audit approach, are part of a multibillion-dollar commitment to audit quality, technology and people, which will continue as part of the EY **All in** global strategy.

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:

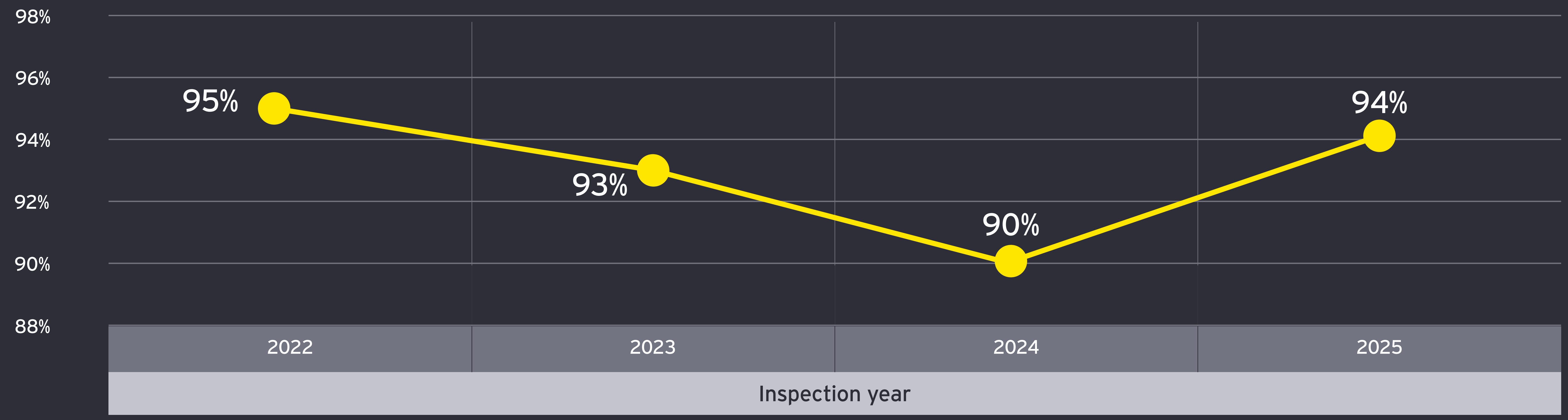
Quality results

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.

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.

EY audit teams are supported by a modern approach, streamlined process, and a single, global Assurance technology platform that has been augmented with agentic AI. A modernized audit methodology and frameworks support greater depth, relevance and confidence in the audit.

Transforming to improve audit quality

By combining top talent with innovative technology, a continuous improvement mindset, and a modern methodology, EY is redefining 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. The 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

As part of a multibillion-dollar commitment to audit quality, technology and people, EY announced the global roll-out of enterprise-scale agentic AI in Assurance, marking a fundamental shift toward AI-transformed audits.

EY is directly embedding a new multi-agent framework into EY Canvas – the single, global Assurance technology platform. The new capabilities will help audit teams orchestrate complex tasks, processes and technologies, and address risks more dynamically, while accessing continuously updated auditing and accounting guidance – at unprecedented scale and speed.

All of this supports audit quality and consistency through deeper data analysis, systematic identification of risks and augmenting professional, human judgment at all stages of the audit.

This technology is underpinned by a modern approach for EY auditors, which will reduce administrative burden for clients, improve risk assessments, and maintain the fundamental role of human judgment, skepticism and insight.

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 | Building a better working world

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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