

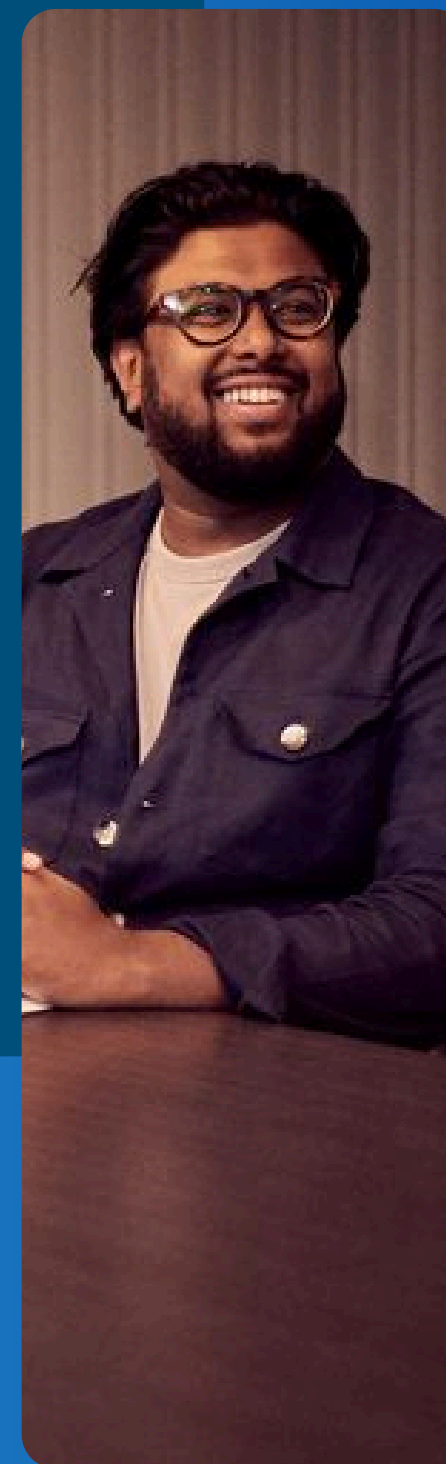


Ethos BeathChapman

2026

Market Insights

Audit & Technology Risk





Ethos BeathChapman
Audit & Technology Risk

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Ethos BeathChapman
Audit & Technology Risk

Meet the Team



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Ethos BeathChapman Market Insights

Skills: Past vs Future Demand

Demand is shifting from broad, general delivery capability to specialised, domain aligned skills particularly in AI, Data, and advanced technology.

AI

Data

Technology
Simplification

Cloud

In the Last 12 Months

People have been focused on more general demand across:

Developers

Engineers

Project
Delivery Roles

In the Next 12 Months

Hiring demand looks set to continue to focus on niche, specialised and product or content driven roles with demand focusing on clearly defined, high-skill areas such as:

AI / ML

Data
Engineering

Cloud
Specialisation

Cyber





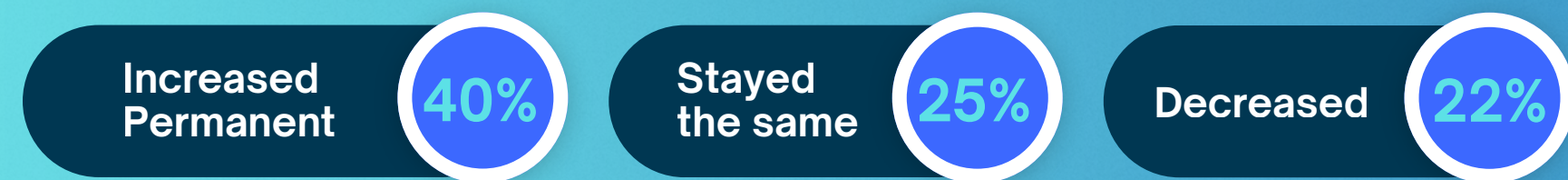
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Market Insights

What Matters in Hiring

Top priorities for companies are technical skills and domain experience as well as strong cultural alignment. Least important priorities for companies are qualifications.

It's a fragmented and volatile market, with a mixture of both growth and contraction across skills and domains. More organisations have increased headcount than reduced it but only marginally.

Headcount over the last 12 months



Hiring requirements are now very specific and linear, favouring candidates who have done the exact role within a specific industry previously.

Employers increasingly favour exact skill matches over broad or transferable abilities, reflecting a shift toward faster perceived ROI. When companies are hiring they want a quick and easy return with little ramp up period.





Hiring Challenges

Skills Shortage

44%

Cannot Find
the Right Skills

44%

Budget
Constraints

34%

Salary
Expectations

30%

Niche
Competition

29%

Hybrid Working

Maintain Current
Flexibility

68%

Reducing
Flexibility

28%

Increasing
Flexibility

4%

Hybrid working arrangements have shifted slightly as organisations focus more on productivity and efficiency. Many employees have been mandated to return to the office more regularly and some organisations planning further increases over the next year. However for most, it has stabilised at a balanced arrangement.





Retention Challenges

Retention is driven more by structural/financial constraints than culture, seemingly organisations feel they might not be able to afford to keep talent, a dual issue of budget cuts meaning there may be headcount reductions but due to the lack of budget wage growth can't keep up with employees demands.

Budget Constraints

62%

Lack of Career
Progression

48%

Burnout

26%

Retention Solutions

Organisations are trying to solve retention through career development and upskilling not pay. Many will turn to AI training to attempt to retain staff.

Career Pathways

65%

Upskilling

62%

Compensation

13%

What Employees Want

Employees want: Growth, Pay and Development.

Career Progression

61%

Compensation

54%

Upskilling

50%

Leadership

44%



Hiring Trends

Hiring is targeted, not expansive. In keeping with other trends we're observing, organisations are looking to hire in small select pockets of perceived high value areas that increase efficiency and productivity while saving cost.

Selective hiring

64%

Minimal hiring

16%

Growth hiring

7%

Alternate Workforce Models

Despite cost pressures, organisations are not broadly expanding outsourcing or offshoring, instead prioritising internal productivity gains through restructuring and automation. Some firms (which have been noted in the media recently) are selectively offshoring roles for cost reduction, but the broader trend is shifting toward AI and automation replacing tasks that were previously outsourced, reducing reliance on external providers.

No Increase
47%

Outsourcing
25%

Critical Skills

Unsurprising AI is the most sought-after skillset and biggest challenge in the next 12 months.

AI
70%

Data
47%

Cloud
41%

Cyber
33%





Ethos BeathChapman Salary Guide - Audit & Technology Risk

Job Title	Perm (Base)	Contract (Base, Daily Rate)
Technology/IT Internal Audit		
EGM IT Audit/GM IT Audit	from \$370K (bonus up to 70% + shares)	from \$1,600+
IT Audit Director/EM IT Audit/VP IT Audit	from \$240K (bonus up to 60%)	from \$1,300+
Senior IT Audit Manager /Portfolio IT Audit Manager/Assistant VP IT	from \$180K (bonus up to 40%)	from \$900+
IT Audit Manager	from \$145K (bonus up to 20%)	from \$750+
Senior IT Auditor	from \$125K (bonus up to 20%)	from \$650+
IT Auditor	from \$110K (bonus up to 15%)	from \$550+



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Job Title	Perm (Base)	Contract (Base, Daily Rate)
Internal Audit		
EGM Audit/CAE/HOA/GM Audit	\$370K (bonus up to 70% + shares)	from \$1,600+
HOA (Small Team)/Audit Director/EM Audit/VP Audit	from \$240K (bonus up to 60%)	from \$1,300+
Senior Audit Manager Portfolio Audit Manager Assistant VP	from \$180K (bonus up to 40%)	from \$900+
Audit Manager	from \$145K (bonus up to 20%)	from \$750+
Senior Auditor	from \$125K (bonus up to 20%)	from \$650+
Auditor	from \$110K (bonus up to 10%)	from \$550+



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Job Title	Perm (Base)	Contract (Base, Daily Rate)
Technology Risk Line 1/2		
EGM Tech Risk/GM Tech Risk/Head of Tech Risk	\$370K (bonus up to 70% + shares)	from \$1,600+
Head of Tech Risk (small team)/Tech Risk Director/EM Tech Risk/VP Tech Risk	from \$240K (bonus up to 60%)	from \$1,300+
Senior Tech Risk Manager/Portfolio Tech Manager/Assistant VP Tech Risk	from \$180K (bonus up to 40%)	from \$900+
Tech Risk Manager	from \$145K (bonus up to 20%)	from \$750+
Senior Tech Risk Analyst	from \$125K (bonus up to 20%)	from \$650+
Tech Risk Analyst	from \$110K (bonus up to 10%)	from \$550+



Ethos BeathChapman Salary Guide - Audit & Technology Risk

Job Title	Perm (Base)	Contract (Base, Daily Rate)
Technology Risk Line 1/2		
Partner (Salaried)	from \$280K (bonus not disclosed)	from \$1,100+
Director / Principal	from \$200K (bonus up to 15%)	from \$900+
Associate Director	from \$180K (bonus up to 15%)	from \$850+
Senior Manager	from \$170K (bonus up to 10%)	from \$750+
Manager	from \$140K (bonus up to 8%)	from \$650+
Assistant Manager/ Supervisor	from \$120K (bonus up to 8%)	from \$550+



Ethos BeathChapman Salary Guide - Audit & Technology Risk

Job Title	Perm (Base)	Contract (Base, Daily Rate)
External IT / Financial Statement Audit		
Audit Partner (Salaried)	from \$260K (bonus not disclosed)	from \$1,100+
Audit Director / Principal	from \$180K (bonus up to 15%)	from \$800+
Audit Associate Director	from \$170K (bonus up to 15%)	from \$700+
Senior Audit Manager	from \$150K (bonus up to 10%)	from \$600+
Audit Manager	from \$135K (bonus up to 8%)	from \$450+
Assistant Audit Manager/ Supervisor	from \$105K (bonus up to 8%)	from \$400+