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AGILITY AS A DRIVER OF AUDIT MISSION EFFECTIVENESS: A THEORETICAL FRAMEWORK AND CASE STUDY OF DELOITTE MOROCCO

L'AGILITE COMME LEVIER D'EFFICACITE DES MISSIONS D'AUDIT : CADRE THEORIQUE ET ETUDE DE CAS DE DELOITTE MAROC

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Abstract:

Objective: This article examines the extent to which integrating agile practices (Scrum, Kanban), framed by the COSO model and the Takeuchi and Nonaka agile framework, can improve the effectiveness of audit engagements compared with the traditional approach. **Methods:** An exploratory qualitative study was conducted through a semi-structured interview, organized in five parts, with the head of an audit engagement at Deloitte Morocco. **Results:** The findings show that Deloitte Morocco, like the other Big Four firms present in Morocco, still relies on a traditional audit process and has not yet integrated agile practices; the interview nonetheless reveals the firm's openness to future integration, which does not allow the four proposed hypotheses (H1-H4) to be empirically confirmed or refuted. **Conclusion:** This exploratory study highlights the gap between the theoretical potential of agile auditing and its actual adoption in Morocco and paves the way for future research based on a larger sample allowing statistical testing of the proposed hypotheses.

Keywords: Agile audit, Scrum and Kanban method, traditional audit.

Résumé :

Objectif : Cet article examine dans quelle mesure l'intégration de pratiques agiles (Scrum, Kanban), articulées au modèle COSO et au cadre agile de Takeuchi et Nonaka, peut améliorer l'efficacité des missions d'audit par rapport à l'approche traditionnelle. **Méthode :** Une étude qualitative exploratoire a été menée sous la forme d'un entretien semi-directif structuré en cinq volets, réalisé auprès de la responsable d'une mission d'audit au sein du cabinet Deloitte Maroc. **Résultats :** L'analyse montre que Deloitte Maroc, à l'instar des autres cabinets du Big Four présents au Maroc, continue de recourir à un processus d'audit traditionnel et n'a pas encore intégré de pratiques agiles ; l'entretien révèle néanmoins une ouverture du cabinet à une telle intégration future, ce qui ne permet pas de confirmer ou d'infirmer empiriquement les quatre hypothèses formulées (H1 à H4). **Conclusion :** De nature exploratoire, l'étude met en évidence l'écart entre le potentiel théorique de l'audit agile et son adoption effective au Maroc, et ouvre la voie à des recherches futures reposant sur un échantillon élargi permettant de tester statistiquement les hypothèses proposées.

Mots-clés : Audit agile, méthode Scrum et Kanban, audit traditionnel.

1. Introduction

In a context marked by globalization and digital transformation, organizations face sudden and rapid changes that call for fast and efficient responses. Agility has emerged as one of the leading solutions to this challenge across many fields, particularly information technology, even though its implementation can be demanding, given the need for multiple interpretations and adaptations depending on the context.

The term “agile” was popularized in 2001 through the Agile Manifesto, published by seventeen software development experts who came together to discuss and compare their development methods. Agility is a model for managing and developing projects and systems, based on flexible and adaptable methods that promote coherence between teams; rapid responsiveness to change characterizes this approach to process optimization and quality delivery.

Given the substantial benefits that agility can offer, the principal aim of this study is to examine the impact of integrating agility into audit engagements. The study addresses the following research question: based on the COSO auditing framework and the agile framework of Takeuchi and Nonaka, to what extent does the implementation of agile auditing have a favorable impact on the effectiveness of audit engagements, compared with traditional approaches?

Because access to firms that already practice agile auditing proved extremely limited, this study is positioned as an exploratory qualitative inquiry rather than a hypothetico-deductive test. The following four propositions, derived from the literature reviewed in section 2, structured the interview guide and will be discussed rather than statistically confirmed or rejected considering the case studied:

H1: The quality of recommendations is improved by self-organization and multidisciplinary teams.

H2: Risk management in audit assignments is based on iterative evaluation.

H3: Missions can be completed more quickly through iterative development and stakeholder collaboration.

H4: Stakeholders are more satisfied when transparency and continuous feedback are present during audit assignments.

2. Literature Review:

2.1 Agile auditing:

Auditing is an in-depth, independent and documented analysis of a company's operations, enabling information to be gathered and analyzed to detect problems and anomalies. As the business environment becomes increasingly technology-driven, auditors have progressively integrated agility into their processes to improve work efficiency and better respond to stakeholders' expectations.

Agile auditing can be defined as a set of principles and values applied over successive iterations, or “sprints”, to deliver maximum value at each stage of the mission. According to Deloitte, agile auditing is based on an iterative approach organized into blocks that end in sprints following prior planning, allowing the work to be communicated before and after each sprint through dedicated reports (Deloitte, 2017).

Deloitte similarly frames agile internal auditing as a mindset that helps audit functions concentrate on stakeholder needs, accelerate audit cycles, deliver timely insights, and reduce wasted effort and unnecessary documentation (Deloitte, 2017).

As part of this evolution, and to achieve greater flexibility in auditing practices, this study relies on the essential auditing framework provided by the COSO model, whose principles can be harmonized with agile practices to optimize audit assignments as well as their evaluation through KPIs. The COSO framework (Committee of Sponsoring Organizations of the Treadway Commission) is a foundational reference for auditing; it structures the rules of risk assessment and internal control through five essential components:

- The control environment, measured for instance by the rate of self-organization and flexibility;
- Risk assessment, measured by the rate of team commitment and customer feedback;
- Control activities, measured by indicators such as the rate of sprints per mission and the degree of process adjustment;
- Information and communication, measured by stakeholder satisfaction and the number and nature of feedback received permission;
- Monitoring, measured by the capacity for adaptation and the number of lessons learned per mission.

Audit engagements are thus framed by the COSO model, while agility itself is framed by the Takeuchi and Nonaka model, which structures its core principles around iteration, flexibility, adaptation to change, and collaboration without overlooking the importance

of self-organized, multidisciplinary teams. The combination of these two models gives rise to a more flexible and dynamic auditing technique known as “agile auditing.” Agile auditing not only promotes mission efficiency, transparency and continuous risk assessment; it is also a key factor in adapting to unforeseen circumstances, requirements and challenges. The coherence between agile practices and COSO principles makes audit engagements more practical and better aligned with stakeholders' expectations.

2.2 Agility values and principles:

Agility rests on four core values and twelve guiding principles.

Focus on people and interactions rather than processes and tools: despite the importance of tools and work processes, what matters most is bringing the right people together to work in an efficient and coherent way; protocols that facilitate exchange between teams come second, naturally.

Priority given to working software over exhaustive documentation: good documentation helps users understand how to build and use a solution, but the creation of good, functioning software remains the priority.

Priority given to customer collaboration over contract negotiation: the customer is treated as a collaborator rather than a mere client. The agile method allows development to begin before all contractual requirements are finalized, with the customer able to assist the expert throughout the process.

Priority given to responding to change over following a plan: the most important feature of a work plan is its flexibility and responsiveness to environmental, technological and stakeholder-driven change; active listening is essential to understanding problems and identifying the right solutions.

Beyond these four values, agility is also structured around twelve principles: customer satisfaction through the rapid delivery of high-value features; welcoming changing requirements as a competitive advantage; delivering working software through short iterative cycles; close collaboration between business people and developers throughout the project; a motivated team working in a positive environment; face-to-face communication as the most effective means of conveying information; working software as the primary measure of progress; a sustainable pace maintained by developers, sponsors and users alike; continuous attention to technical excellence; simplicity in the work performed; self-organizing teams as the source of the best architectures and designs; and regular team reflection aimed at continuous improvement.

2.3 Features of agile auditing:

The objective of an audit mission remains the same regardless of the method used; only the duration and techniques differ. Table 1 summarizes the main differences between traditional and agile auditing.

Table 1. Difference between traditional and agile audit

	Traditional audit	Agile audit
Approach	Linear, limited interaction	Iterative and incremental, collaborative
Flexibility	Rigid, fixed planning	Adaptable, responsive
Communication	Formal, delayed feedback	Ongoing communication, rapid feedback
Objective	Compliance and control of the final report	Continuous improvement, customer focus
Technology	Traditional tools	Modern, iteration-oriented tools

Source : Authors

Beyond these structural differences, agile auditing is generally associated with several benefits: continuous innovation, faster and more functional delivery, lower resource consumption, stronger client relationships, reasonable mission costs, better communication among team members, greater transparency, faster risk identification, and skill development for team members.

Staff remain the most important resource of any mission; an agile audit team is generally made up of three to nine members, bringing complementary skills, without a traditional supervisor but with a form of leadership that guides and validates actions. To optimize the flow of value, members are expected to collaborate closely, deliver quickly, and avoid wasted time.

2.4 Agility models: Scrum and Kanban:

Two agile models are most widely used in practice: Scrum and Kanban.

The Scrum model shares several principles with Kanban, as is widely documented in the project-management literature comparing the two frameworks.

Scrum is used by companies across many sectors and is particularly suited to small teams, whether applied to new or existing projects. Its distinctive feature is the use of brief meetings, called “sprints”, sometimes lasting only fifteen minutes, during which team members discuss progress, remaining tasks, and anticipated risks.

Some authors describe Scrum-based tracking as organized around four categories used to monitor the progress of audit tasks: the backlog (ordered list of requirements), tasks to do, tasks in progress, and completed tasks.

This model remains flexible in terms of activity choice, depending on the outcomes of each sprint and evolving customer requirements. Scrum is generally recommended in projects where technology plays a significant role or in rapidly evolving environments (Abrahamsson, Salo, Ronkainen, & Warsta, 2002).

A Scrum-based mission typically begins with daily meetings led by a Scrum master. The first sprint aims to identify obstacles blocking the project's progress; the audit team, the Scrum master and the client then meet to plan subsequent sprints. The sprint backlog contains all activities required to meet each sprint's objectives, and the Scrum master acting as a coach monitors the team's progress against it.

Scrum can be characterized along four dimensions: a culture built on transparency, inspection and adaptation; a set of values including respect, focus, courage, openness and engagement; a set of skills centered on the Scrum master's role, team development and on-time delivery; and a process structured around five steps sprint planning, daily Scrum, sprint review, sprint retrospective, and the product itself.

Six principles underpin the Scrum technique: decision-making grounded in transparency, observation, adaptation and experimentation; group coherence and motivation; teamwork as essential to mission success; prioritization of value-adding work; clear time allocation for each activity; and an iterative model as the preferred way of developing the project.

The Kanban method, for its part, is based on the principle of “start where you are.” It is considered the most flexible model, requiring no major constraints, and teams may move toward another agile method if needed. Kanban is comparable to Scrum in terms of customer satisfaction and its reliance on breaking projects into smaller units, but it differs in its implementation, relying primarily on communication, collaboration and accountability among team members.

Kanban is easy to apply, particularly in the absence of unforeseen circumstances, though teams are advised to compare both models before adopting it. Its principle is to improve overall team productivity without altering the existing structure, allowing members to work at a sustainable pace while developing their skills. The model rests on the notion of Work in Progress (WIP): teams do not take on new tasks until existing ones are

completed, and work is organized visually traditionally on a board where each task is placed in a corresponding column. Remote teams generally rely on digital tools such as Trello, Jira, Miro or Asana, and use visual indicators such as cycle-time scatter diagrams, flow-execution diagrams and aging diagrams to monitor efficiency.

Four principles guide the adoption of Kanban: it can be applied to an existing process; it encourages evolutionary and continuous change; it respects existing processes and roles; and it encourages leadership and decision-making at every level.

2.5 The future of agile auditing:

According to Newmark et al. (2018), agile auditing enables projects to be tracked and completed more quickly, particularly when Scrum is used; its integration allows more precise management of activities across sectors such as manufacturing or banking. Deloitte's own framing of agile internal audit similarly emphasizes reduced costs and delivery time alongside improved quality (Deloitte, 2017).

A frequently cited real-world illustration concerns General Electric: as soon as the company integrated a self-management system, it reportedly saw improvements in work quality and cost reduction, with team members collaborating without a traditional supervisor. Successive interaction within agile teams is described as improving both the skills and the independence of auditors (Beerbaum, 2020). Melo et al. (2013) similarly found that agile team management is a major factor influencing team performance and improvement.

More broadly, agile auditing involves dividing the team into small groups with specific, time-bound tasks, which helps auditors focus and structure their work. Short, recurring meetings allow the team to review mission objectives, discuss progress, and address obstacles as they arise, thereby increasing both independence and efficiency.

Agile auditing also aims to provide clients with a well-constructed service, enabling them to inspect and analyze deliverables early and regularly, and to identify opportunities and risks as soon as possible; this allows audit teams to better understand client needs and adjust accordingly. Immediate feedback loops and daily assessments are described as helping firms understand context and identify problems more quickly.

2.6 Literature review synthesis:

Taken together, literature converges on two main points. First, agile auditing is consistently presented as a promising evolution of the audit function, capable of improving responsiveness, transparency and stakeholder satisfaction, provided it is combined with an established control framework such as COSO. Second, most of the empirical evidence available comes from software development, manufacturing or general management contexts, with comparatively few studies documenting the actual, day-to-day adoption of agile practices within audit firms themselves and none, to the authors' knowledge, focused specifically on the Moroccan market. This gap directly motivates the exploratory case study of Deloitte Morocco presented in this article and provides the theoretical basis for the four propositions (H1-H4) discussed in the following section.

3. Hypotheses and Research Model:

The conceptual model of this research crosses the five components of the COSO framework with the core principles of agile auditing identified in the literature (self-organization, iteration, collaboration, transparency and continuous feedback). From this intersection, four propositions were derived to guide data collection through the interview guide; given the exploratory and single-case nature of the study, they are treated as analytical propositions to be discussed rather than statistically tested hypotheses.

H1 — The quality of recommendations is improved by self-organization and multidisciplinary teams. This proposition rests on the COSO control-environment component and on the agile-team literature reviewed above, which links team composition and autonomy to the quality of audit output.

H2 — Risk management in audit assignments is based on iterative evaluation. This proposition follows from the COSO risk-assessment component and from the Kanban and Scrum literature emphasizing continuous, sprint-based reassessment of risk rather than a single, upfront evaluation.

H3 — Missions can be completed more quickly through iterative development and stakeholder collaboration. This proposition draws on Newmark et al. (2018) and Acharya (2021), who associate agile techniques with faster project completion when combined with close stakeholder collaboration.

H4 — Stakeholders are more satisfied when transparency and continuous feedback are present during audit assignments. This proposition rests on the COSO information-and-communication component and on the first agile principle, which places customer satisfaction through continuous, transparent delivery at the center of the process.

These four propositions are examined considering the Deloitte Morocco case in the Discussion section below.

4. Research Methodology:

This research relies on a qualitative, exploratory design conducted within one of the Big Four firms, Deloitte. Data were collected through an interview guide addressed to the head of the firm's audit engagement team in Morocco, a woman with extensive experience leading audit missions. The interview was conducted in January 2025 via videoconference, since an in-person meeting was not possible during the tax season. It lasted approximately one hour, covered all five parts of the guide, and was recorded with the interviewee's consent and subsequently transcribed in full for thematic analysis.

The interview guide is structured into five parts, each addressing a dimension relevant to the research question and aimed at understanding the firm's audit process and its use or non-use of agile practices:

- Part 1: general context regarding agility;
- Part 2 : methodology and implementation;
- Part 3: execution and management of challenges;
- Part 4 : results-evaluation techniques ;
- Part 5: vision and prospects regarding the traditional method.

4.1 Data analysis and coding:

The interview content was analyzed manually through a thematic, deductive coding approach. Statements were first sorted according to the five dimensions of the interview guide (general context, methodology and implementation, execution and management of challenges, result-evaluation techniques, and vision and prospects). Within each dimension, the interviewee's statements were then cross-referenced with the agile principles and COSO components identified in the literature review namely self-organization, iterative risk evaluation, stakeholder collaboration, and transparency through continuous feedback in order to identify points of convergence and divergence between the firm's current practices and the characteristics of agile auditing. This

categorization directly produced the comparative synthesis presented in Table 2 and supported the discussion of hypotheses H1-H4 below.

4.2 Why Deloitte:

Deloitte Morocco was retained as the case for this study after a broader attempt to survey the Big Four in Morocco. Based on an initial review of published materials and firm websites, several Big Four firms appeared to reference agile practices internationally, which motivated an attempt to contact all four firms present in Morocco given their weight and relevance to the research question.

In practice, most firms did not respond to repeated outreach; Deloitte was the only firm that agreed to participate, after a delay of approximately one month linked to the tax season. This constraint explains why the empirical component of the study rests on a single respondent within a single organization, a limitation discussed further below.

5. Discussion of Results:

The interview conducted with the head of the audit engagement at Deloitte Morocco indicates that the firm does not currently use agile practices in its audit missions, even though agility is reportedly applied within other member firms of the same international network outside Morocco.

Deloitte Morocco's audit engagements follow a traditional process. The mission begins with a preliminary phase intended to identify any risks or legal issues that would prevent the firm from accepting the engagement; this phase takes place before the contract is signed. It is followed by a phase of gaining an understanding of the client, internal control procedures, and concludes with the signing of the audit report. This highly confidential process is managed by a team combining audit and accounting expertise, complemented, when needed, by IT, legal and tax skills.

The mission typically begins in September with meetings to agree on requirements and fees, after which the client provides the necessary documentation. Throughout the engagement, the team holds meetings at the beginning and end of each stage, and additional meetings whenever needed, to share information, address unforeseen issues, and validate progress with the team leader.

At present, the firm relies mainly on standard office tools, with more specialized use limited to certain data-analytics tasks; artificial intelligence tools are not yet used in the mission. The firm's key performance indicator remains the timely delivery of the report within the agreed budget.

According to the interviewee, team members are generally favorable to the use of AI tools when these can improve the quality of the work and reduce costs and delivery times, though such adoption depends on each firm's needs and financial capacity. Regarding the potential integration of agility specifically, the interviewee expressed a favorable view of its future adoption, noting that the underlying audit process would remain largely comparable to the traditional approach, while agile methods supported by AI could make it faster, easier and more reliable.

As the authors acknowledge, the central research question could not be conclusively answered, given the absence of agile practices within the sample studied. This finding is consistent with the broader observation, discussed below, that none of the Big Four firms contacted in Morocco reported using agile auditing techniques at the time of the study.

5.1 Revisiting hypotheses:

Because Deloitte Morocco does not currently practice agile auditing, hypotheses H1 to H4 cannot be empirically confirmed or refuted in the strict sense; no comparison of outcomes between an agile and a non-agile engagement is available within the firm. The interview nonetheless offers indirect, exploratory insight into each proposition, summarized below.

H1 (self-organization and multidisciplinary teams): the firm already relies on multidisciplinary teams combining audit, accounting, IT, legal and tax expertise, which resonates with the premise of H1; however, in the absence of self-organized, agile-style teams, no conclusion can be drawn on the specific contribution of self-organization to recommendation quality.

H2 (iterative risk evaluation): risk assessment is currently concentrated in a single preliminary phase prior to contract signature, rather than reassessed iteratively throughout the mission; the current process therefore does not provide support for H2, and the potential benefit of an iterative approach remains a theoretical proposition to be tested.

H3 (faster completion through iterative development and collaboration): timely delivery is already the firm's main performance indicator, and the interviewee suggested that AI-supported agile tools could further accelerate delivery; this openness is suggestive but does not constitute empirical confirmation of H3.

H4 (stakeholder satisfaction through transparency and continuous feedback): regular client meetings at each stage of the mission already provide a degree of transparency, and the interviewee's favorable stance toward agile adoption suggests perceived value in more continuous feedback; again, this remains an indication rather than a validated result.

Overall, these observations do not allow H1-H4 to be validated or invalidated in a hypothetico-deductive sense. They do, however, point to a perceived compatibility between agile values and the needs expressed by the firm, which supports the relevance of the research question and justifies further research based on a larger, comparative sample ideally including firms that have already implemented agile auditing capable of testing these propositions more rigorously.

Table 2. Comparison between agile techniques and Deloitte Morocco's current practices (illustrative and exploratory synthesis)

Techniques	Agile method	Deloitte Morocco practice
Standardized process	No	Yes
Rapid adaptation	Yes	No
Working software prioritized over documentation	Yes	No
Team can start work before contract signature	Yes	No
Team works at a sustainable pace	Yes	No
Works without a single supervising authority	Yes	No
Work organized by discrete tasks	Yes	Yes
Ongoing development of team skills	Yes	Yes
Homogeneous team composition	Yes	No
Structured management of the unexpected	Yes	Yes
Daily short meetings	Yes	Yes
Use of dedicated analysis tools	Yes	No
Use of AI techniques	Yes	No
Performance measured via KPIs	Yes	No
Report delivered on time	Yes	Yes

Source : Authors

Deloitte is regarded as one of the leading audit firms in Morocco and, according to the Gartner Market Share report published in 2023, one of the top-ranked firms worldwide.

The Moroccan team's participation in GITEX, where it ranked first in cybersecurity on two consecutive occasions, illustrates its ongoing development across several fields. Although the firm has been comparatively slow to adopt artificial intelligence in the audit function, relying so far on a limited set of standard tools, it has begun opening the way toward the integration of agility, which could help facilitate tasks, reduce costs, and support its performance objectives.

5.2 Study limitations:

This study presents several limitations that must be acknowledged. Access to the audit engagement leaders of the Big Four firms in Morocco proved difficult; despite repeated outreach, only Deloitte agreed to participate, and even then, only after a delay of approximately one month linked to the tax season.

A broader review of firm publications suggested that agile techniques might be used within the Big Four internationally; however, none of the Moroccan offices contacted reported using agility in their local audit missions. The scope of the study was therefore adjusted: rather than examining the practice of agile auditing within a firm, it examines the firm's current audit procedure and formulates a proposal for the future integration of agility.

As a direct consequence of these constraints, the sample is limited to a single firm and a single respondent, which does not allow the findings to be generalized and explains why hypotheses H1-H4 could not be empirically tested, as discussed above.

6. Conclusion:

Agility is increasingly regarded as an essential capability for organizations seeking to remain competitive in their field. Supported by a set of values and principles that can be adapted across sectors and often reinforced by artificial intelligence and dedicated software tools, agile methods aim to make work easier, faster and less costly, regardless of an organization's size or activity.

This article set out to examine the role of agility in the effectiveness of audit missions, focusing on the Big Four firms operating in Morocco. Access constraints meant that only Deloitte Morocco could be studied, and the findings show that the firm like the other Big Four firms contacted does not currently use agile techniques in its audit missions, relying instead on the traditional method. The study therefore examined Deloitte's existing audit process, including its team structure, procedures and reporting practices, and formulated

recommendations for a gradual integration of agility, building on the points of convergence identified between the traditional and agile approaches.

Given this outcome, the present research is best understood as an exploratory qualitative study rather than a hypothetico-deductive test: hypotheses H1-H4 could not be empirically confirmed or refuted, for the reasons discussed above, and should be treated as propositions for future research rather than established findings. This reframing does not diminish the relevance of the topic; on the contrary, it highlights a genuine gap between the theoretical potential of agile auditing, well documented internationally, and its still-limited adoption within the Moroccan audit market.

This article accordingly opens avenues for further comparative research, notably between Deloitte Morocco and other national offices of the same international network that have already integrated agile practices, to better understand the organizational, regulatory or cultural factors that may explain this gap in adoption.

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