KPMG Law

# 2026 KPMG Global General Counsel Outlook

From gatekeeper to strategic leader

KPMG. Make the Difference.

# Foreword

**The role of the general counsel is entering a new phase of transformation.**

Legal leaders today operate in an environment defined by rapid regulatory expansion, geopolitical uncertainty, technological disruption and heightened stakeholder expectations. As these forces intensify, legal is no longer positioned solely as a safeguard for the organization; it is becoming a core capability that helps enterprises navigate complexity and make better strategic decisions.

Across organizations, general counsel are becoming more involved in broader organizational leadership. Many participate regularly in discussions on growth, transformation, governance and risk, working alongside other members of the C-suite to guide organizations through an increasingly uncertain environment. The findings in this 2026 KPMG Global General Counsel Outlook report reflect a profession that is both expanding its influence and redefining how legal expertise contributes to enterprise performance.

At the same time, the survey findings suggest that legal functions are not evolving uniformly. While many general counsel are becoming deeply embedded in enterprise leadership throughout the decision-making process, others remain engaged primarily at key decision points. This divergence reflects differences in operating models, governance structures and the extent to which legal expertise is integrated into the strategic fabric of the organization.

Technology, particularly artificial intelligence, is becoming central to the transformation journey. AI is already improving efficiency across areas such as legal research, compliance monitoring and contract management. But the implications extend well beyond productivity. As more advanced agentic AI systems emerge — capable of coordinating workflows, synthesizing information and supporting complex analysis — the structure of legal work itself is likely to evolve. Legal leaders will need to determine not only where AI augments legal judgment, but how these capabilities are governed, integrated and trusted across the enterprise.

The emerging standard for general counsel may no longer be defined merely by securing a seat at the leadership table. It will likely be defined by whether the legal function is designed to operate at the scale and speed of modern enterprise decision-making.

Operating models, technology architectures and external legal ecosystems will determine how effectively legal teams translate insight into impact.

Designing legal functions that can operate in this way will be one of the defining leadership challenges for the profession in the years ahead.

**Stuart Bedford**
Global Head of KPMG Law
KPMG International

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# Key findings at a glance

### The general counsel is becoming one of the enterprise's most influential executives

Today's legal leaders are expected to advise on a wide range of issues that extend beyond traditional legal matters. **Seventy-five percent** report being regularly or constantly asked to weigh in on non-legal issues, and **92 percent** say they interact regularly with their boards — clear evidence of the GC's expanding influence in enterprise decision-making.

### Influence depends on well-rounded leadership, not just legal expertise

According to the GCs we canvassed, senior non-legal leaders place the greatest value on legal advice that combines sound judgment with strong business understanding. Business judgment and strategic perspective rank among the most valued attributes leaders seek from GCs, underscoring the importance of broad leadership capabilities.

### The operating environment is becoming more demanding

A wide range of forces are contributing to the growing complexity of the legal environment. Regulatory volume and complexity tops the list, with **39 percent** citing it as their biggest source of pressure. Not far behind sit two closely related factors: the widening range of issues requiring legal input **(36 percent)** and the speed at which information and advice are now required **(31 percent)**.

### AI will not replace lawyers — but it's already changing how legal work gets done

Legal teams are actively exploring AI to improve productivity and manage growing workloads. Three-quarters of respondents say the legal function has already implemented AI use cases that have delivered measurable value.

### GC expectations of legal providers' technology capabilities are rising

As legal operations modernize, general counsel are upping their expectations. A full two-thirds of respondents expect a greater focus on technology-enabled services, and **82 percent** now expect law firms to clearly explain how AI is used in their work.

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# 01 The rise of the strategic general counsel

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## The modern GC as a strategic enterprise advisor

Over the past decade, general counsel have become increasingly embedded in enterprise decision-making, contributing commercial judgment alongside legal expertise.

Organizations today face a rapidly evolving risk environment shaped by regulatory expansion, geopolitical uncertainty and technological disruption. As these pressures intensify, leadership teams are increasingly turning to legal leaders not only to identify and address legal and regulatory issues, but also to advise on strategic decisions, manage emerging risks and guide enterprise transformation.

## GC roles expanding in both scope and access

Three quarters of senior legal leaders surveyed report being regularly or constantly asked to advise on non-legal matters, including 23 percent who say this occurs constantly. This level of integration is also reflected in board engagement, with 92 percent of respondents reporting regular interaction with the board or board equivalent.

Together, these findings illustrate how the general counsel role is now positioned at the intersection of legal oversight, strategic judgment and enterprise governance.

> **“Across industries, the general counsel is becoming one of the enterprise’s most consequential leadership roles. The challenge now is not simply expanding legal influence, but ensuring the legal function has the structure, capabilities and technology needed to support faster and more complex business decisions.”**

**Derek Hegarty**
Head of Financial Services and Dispute Resolution KPMG Law LLP (Ireland)

GC role becoming integral to boardroom strategy

**75%**
are constantly or regularly asked to advise on non-legal issues

**92%**
have regular interaction with the board

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## What leadership values in general counsel advice

As the general counsel role expands, so does the nature of influence. When asked what leadership values most in their advice, respondents emphasize the importance of judgment that helps leaders navigate complex decisions.

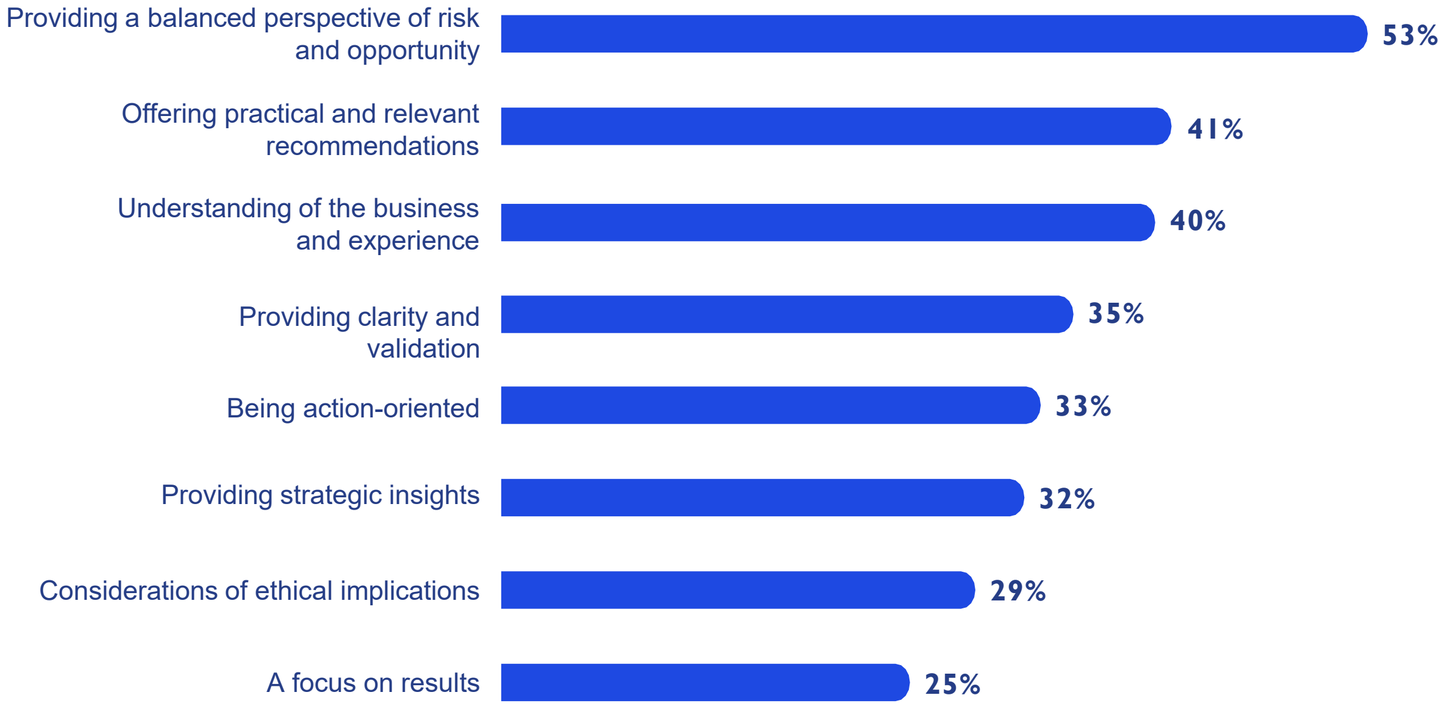
The results highlight the importance of legal advice grounded in business context. Respondents report that leadership places the greatest value on guidance that balances risk and opportunity (53 percent) while providing clear, practical recommendations (41 percent).

## Confidence in enterprise impact

General counsel are confident about their ability to contribute to organizational performance. Ninety-six percent say their role is likely to contribute to enterprise growth over the next three years, with nearly half (47 percent) describing this as very likely.

Most general counsel see their role not only as protecting the organization from risk but also as contributing directly to enterprise growth.

Q. What is most valued by leadership when you provide commercial or strategic advice?

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**Few roles inside an organization meld visibility and insight into strategy, risk and governance in the way the general counsel does. That enterprise-wide perspective and judgment enables legal leaders to help their organizations pursue opportunity and create value with confidence while protecting the business against undue risks.”**

**Eric Gorman**
Principal, Legal Business Services KPMG US

# Questions to shape your agenda

- **How closely is the legal function aligned with the organization’s growth priorities?**

  Ensuring legal teams deeply understand the organization’s commercial priorities positions the function to anticipate risk and support leadership as strategic decisions evolve.

- **What distinguishes your advice from legal interpretation alone?**

  Translating legal insight into clear guidance that helps leadership navigate complex trade-offs strengthens the GC’s influence in enterprise decision-making.

- **At what point does legal insight enter your organization’s most consequential decisions?**

  Getting engaged earlier in strategic discussions allows legal insight to shape outcomes rather than assess decisions after the fact.

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# 02 The growing operational demands on the legal function

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## Complexity leading to increased operational demands

Legal functions are now expected to support a broader range of issues while responding to decisions that move faster and span multiple parts of the organization. As a result, many legal teams are operating in an environment where legal questions intersect with broader business, regulatory and technological considerations.

A wide range of forces are contributing to this growing complexity. Regulatory requirements are expanding across parts of the business, while geopolitical tensions and accelerating technological change are reshaping the context in which organizations operate. Legal leaders must increasingly assess risks and opportunities across multiple jurisdictions, regulatory frameworks and areas of the business.

## Expanding scope emerges as second-largest complexity driver

When asked which factors add the most complexity to their role, respondents most frequently cite the volume and complexity of regulations affecting their organization (39 percent). Close behind is the growing range of issues requiring legal input (36 percent), reflecting the broader role general counsel often play. Taken together, these dynamics illustrate how legal leaders are increasingly responsible for coordinating risk, regulation and business strategy across the organization.

Q. Which of the following adds the most complexity to your role?

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## Strong GC performance despite rising pressure

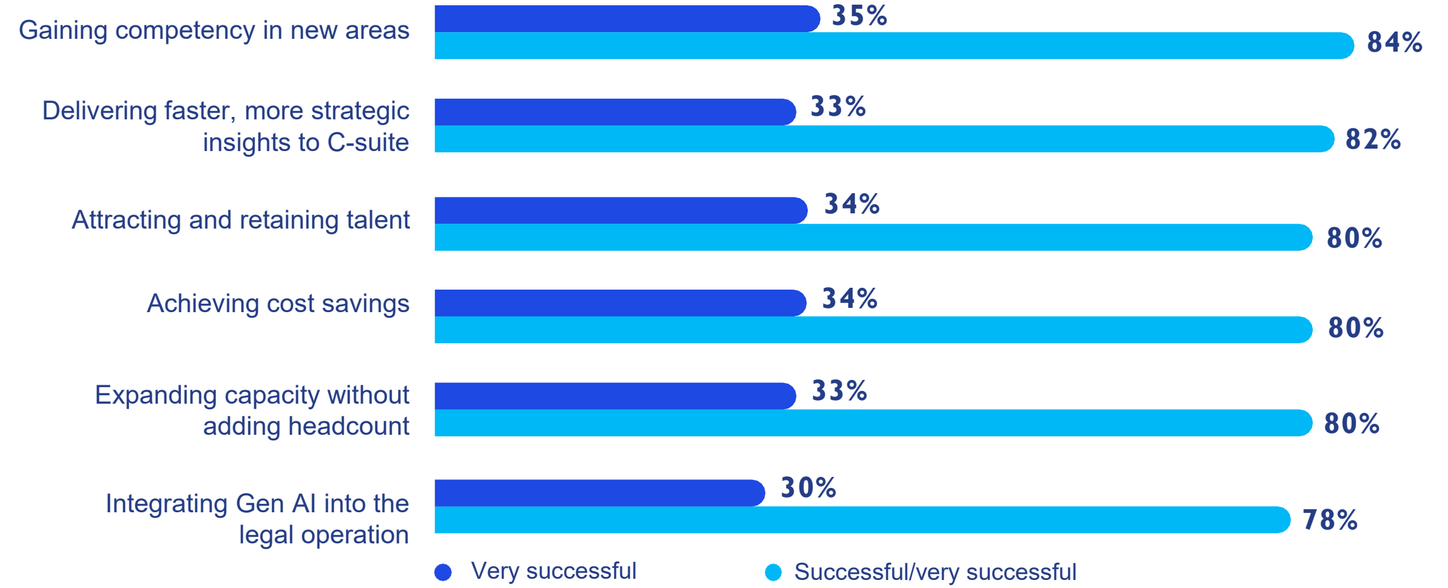
Despite today's complex environment, general counsel report high levels of success across key areas of their role.

Large majorities say they have been successful gaining competency in new areas (84 percent) and delivering faster, more strategic insights to senior leadership (82 percent). Similar levels of success are reported across several operational priorities, including attracting and retaining talent (80 percent), achieving cost savings (80 percent) and expanding legal capacity without increasing headcount (80 percent).

## The gap between "successful" and "very successful"

While overall success rates are high, the share reporting that they are very successful is notably lower across most areas. Performance is somewhat weaker in areas related to AI integration, suggesting that while adoption is advancing, technological capabilities within legal teams are still developing.

Q. How successful have you been in doing the following?




**"Legal functions are entering a period of structural transformation. As expectations for efficiency, transparency and strategic contribution rise, leading organizations are rethinking how legal work is delivered, how teams are structured and how technology is embedded into the operating model."**

**Jillian Frank**
National Leader, Legal Transformation, Technology and Managed Services KPMG Law Canada

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## High levels of job satisfaction

Even as the role faces growing demands, general counsel report high levels of satisfaction across most aspects of their role, particularly in areas related to collaboration, strategic involvement and access to operational resources. Satisfaction is especially strong for access to external legal advisors, opportunities for collaboration across the organization, and the ability to contribute to strategy and growth.

Overall, the findings suggest that general counsel remain highly engaged in their roles and satisfied with the core dimensions of the function, even as more pressures are placed on legal leaders and departments.

### The operational challenge ahead

The expanding scope of the general counsel role is shifting the central challenge from legal expertise to operational capability. Supporting faster enterprise decisions, navigating expanding regulatory obligations and coordinating across a wider range of stakeholders requires legal functions designed for speed, coordination and enterprise-wide reach.

Meeting these demands will depend on whether legal operating models, technology infrastructure and governance structures evolve quickly enough to support this expanded role.

Q. How satisfied are you with the following elements of your role?
(% of respondents satisfied or very satisfied)ar

### Enterprise integration

**87%** Opportunity for collaboration across the organization

**87%** Access to effective external legal advisors

**84%** Opportunity to input into strategy and growth

### Operating infrastructure

**83%** Access to technology

**81%** Organizational investment in developing legal team skills

### Personal sustainability

**79%** Work-life balance

**73%** Level of stress

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**“As the scope of the GC role expands, the real challenge becomes operational: ensuring the legal function has the structure, tools and capabilities needed to support faster and more complex enterprise decisions. That requires rethinking how legal work is organized, how technology supports decision-making, and how internal teams collaborate with external advisors.”**

**Pilar Galán**
Legal Lead, Global ESG
KPMG Law Spain

# Questions to shape your agenda

- **How are you building the capabilities your team needs to navigate rising regulatory and business complexity?**

  Developing lawyers who combine legal expertise with stronger commercial understanding, technological fluency and process awareness helps position legal teams to navigate increasingly complex enterprise challenges.

- **How are you expanding capacity without simply adding headcount?**

  Investing in legal operations, technology and workflow discipline helps legal functions manage growing workloads while improving efficiency and consistency.

- **How effectively is your team collaborating across the organization to manage complex risks?**

  Strengthening coordination with compliance, risk, technology and business teams helps ensure legal insight is integrated across the enterprise rather than delivered in isolation.

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03

# AI and the future legal operating model

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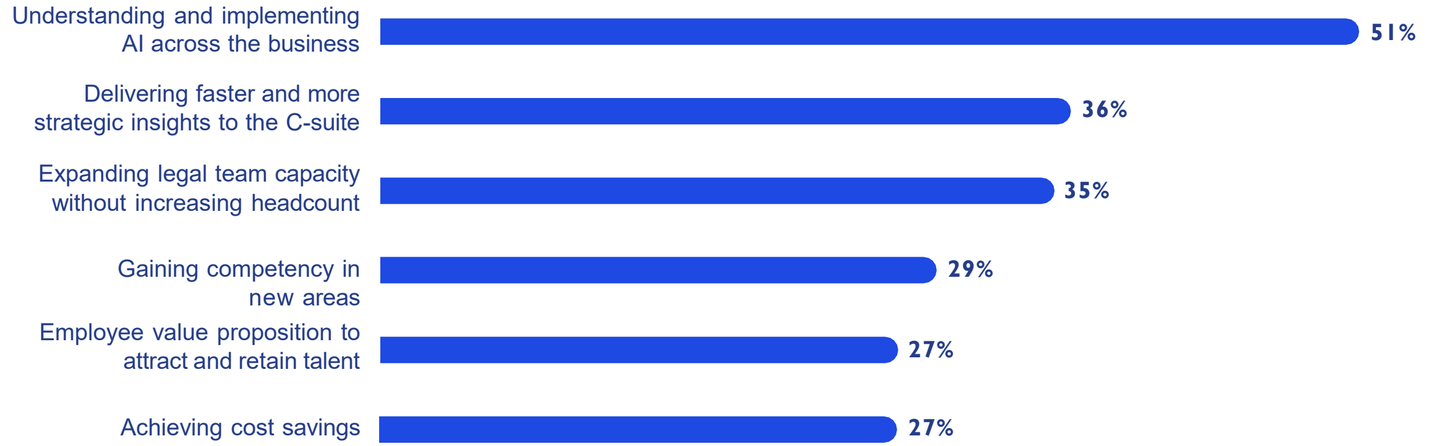
## More than half see AI as their top operational priority

Legal leaders today are turning to AI to support their expanding mandate and improve the productivity of their teams. These technologies are beginning to reshape how legal work is performed — enabling faster analysis, more efficient workflows and greater visibility into legal risk across the organization.

AI is being prioritized as a core component of the legal function's operating model. More than half of respondents (51 percent) identify understanding and implementing AI across the business as their most important operational priority over the next three years.

Future expectations reinforce this shift: when asked about AI use in their organizations over the next three years, 87 percent of respondents said they expect it to increase significantly.

Q. Which of these items are your top operational priorities over the next three years?




**"Adoption is no longer the real question — most legal teams are already experimenting with AI. The real differentiator will be how deeply those capabilities are embedded into workflows, governance and decision-making. The legal functions that lead will likely be those that use AI not just to work faster, but to rethink how legal insight is delivered across the enterprise."**

**Andrew Giverin**
Global Legal Business Services Leader KPMG Law UK

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## Adoption is expanding across legal activities

Many legal functions have already begun deploying AI tools across core legal activities, suggesting that adoption is moving beyond experimentation into operational use. Fifty percent of respondents say AI tools are mostly implemented within their legal function, while another 22 percent report they are fully implemented, although the depth of integration and operational maturity likely varies considerably across organizations.

AI adoption spans a broad range of legal activities, with 70 percent of respondents reporting implementation in legal research and analysis, 66 percent in privacy and data protection and 65 percent in compliance and regulatory monitoring.

The breadth of use cases suggests that AI is beginning to reshape multiple dimensions of the legal operating model, from research and compliance to governance and strategic planning. Over time, the focus is likely to shift from isolated use cases toward deeper integration across legal workflows and decision-making processes.

Q. How would you rate your team's use of AI for specific activities?
(% of respondents reporting fully or mostly implemented)

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## AI optimism accompanied by caution

Sentiment toward AI is broadly positive, but it is tempered by awareness of the governance and reliability challenges it introduces.

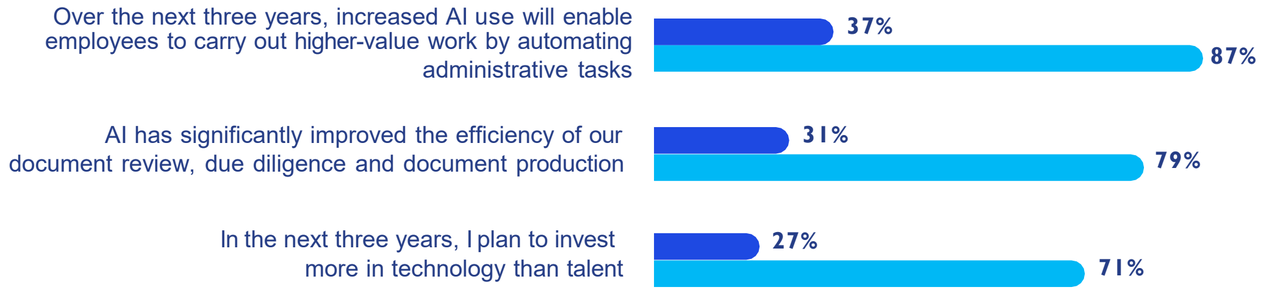
Seventy-nine percent say AI has significantly improved efficiency in foundational activities such as document review and due diligence. Three-quarters of respondents say the legal function has implemented AI use cases that have delivered measurable value, and a full 70 percent report measurable cost savings through AI adoption.

At the same time, 65 percent of respondents are concerned about the accuracy of AI. In addition, only 26 percent of those surveyed strongly agree that success metrics for AI integration are well-defined and tracked, and only 25 percent believe their tools are specifically tailored to meet their legal function's workflows.

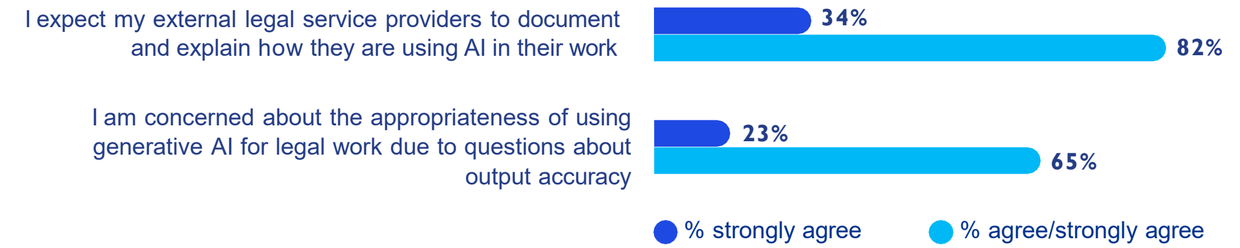
These findings suggest that although many organizations have established the foundations for AI adoption, the next phase will likely focus on embedding AI more deeply into legal workflows and ensuring the systems, data and performance metrics needed to generate value are in place.

Q. To what extent do you agree or disagree with the following?

### Key indicators of AI optimism




### Key indicators of AI caution

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## Talent and team design for an AI-enabled legal function

The expansion of AI within legal operations is also reshaping the skills and capabilities required within legal teams. While technology can automate many foundational activities, its effective use often depends on lawyers who can combine legal expertise with an understanding of technology, data and process design.

Survey results suggest organizations recognize the importance of this shift. Eighty-one percent of respondents report strong organizational investment in developing legal team skills, indicating that many organizations are already prioritizing capability development within the legal function.

## Building multidisciplinary teams

At the same time, legal leaders are seeking ways to expand the capacity of their teams without increasing headcount — identified by 35 percent of respondents as a key operational priority. In practice, this means the future legal operating model will likely depend on multidisciplinary teams in which legal expertise is complemented by technology, analytics and operational capabilities. Developing these capabilities, and ensuring the next generation of lawyers can still build foundational experience within increasingly automated environments, will be a central challenge for legal leaders as AI adoption accelerates.

Q. Which of these items are your top operational priorities for talent and capacity over the next three years?

**51%** Understanding and implementing AI across the business

**35%** Expanding legal team capacity without increasing headcount

**29%** Gaining competency in new areas

**27%** Employee value proposition to attract and retain talent

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> **AI will not replace legal judgment, but it will change how that judgment is exercised. As routine analysis becomes more automated, the role of legal leaders can shift toward the issues that matter most — interpreting complex risks, shaping strategic decisions and connecting legal insight with enterprise leadership.**

**Béatrice Corne**
Director Intellectual Property and Information Technology Law/Legal Business Services
KPMG Avocats (France)

# Questions to shape your agenda

- **How are you ensuring AI is integrated into workflows rather than used as isolated tools?**

  Integrating AI into everyday legal processes is not simply a technology upgrade — it represents a shift in how legal work is structured, performed and delivered across the organization.

- **How are you governing the use of AI within the legal function?**

  Establishing clear policies, oversight mechanisms and transparency around AI use helps organizations manage emerging risks as these tools become more powerful and widely deployed.

- **How are you evolving your hiring and training strategies for an AI-enabled legal function?**

  Building teams with capabilities in technology, data and process design can become a defining advantage as legal functions compete to lead in the responsible use of AI.

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# 04 The advantage of enterprise-embedded legal leadership

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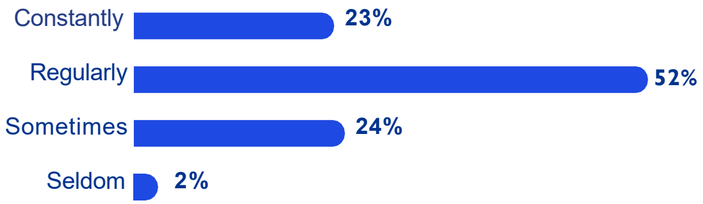
## A cohort of deeply embedded legal leaders

Although the expanded role of the general counsel is widely recognized, the survey findings suggest that legal leaders operate at different levels of enterprise integration. Nearly a quarter of respondents (23 percent) report that they are constantly asked to advise on nonlegal matters, indicating continuous involvement in enterprise discussions. These legal leaders are regularly engaged in discussions shaping strategy, governance and operational decisions across the organization. We refer to this group as the “deeply embedded” cohort.

In fact, a distinct performance divide is emerging between organizations where legal leadership is deeply embedded in enterprise decision-making and those where engagement remains more situational.

Q. In your role, how often are you asked to advise on non-legal issues?



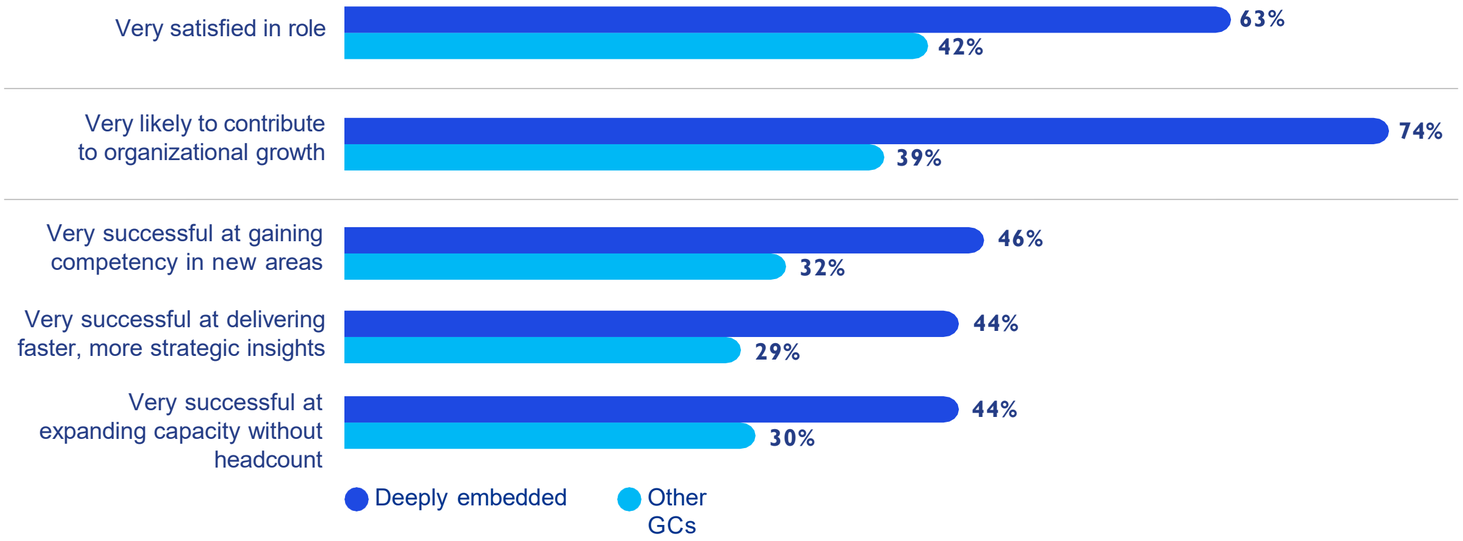

## Embedded roles, elevated outcomes

The deeply embedded cohort reports stronger outcomes across multiple dimensions of the role. Sixty-three percent say they are very satisfied in their role, compared with 42 percent of other GCs. Nearly three-quarters (74 percent) say they are very likely to contribute to organizational growth, compared with 39 percent of their peers. They also report far greater success delivering faster, more strategic insights (44 percent vs. 29 percent).

Taken together, the findings suggest that deeper integration within enterprise decision-making is associated with stronger performance, greater strategic confidence and higher self-reported effectiveness.

GC embeddedness appears to be more than a governance choice; it may indeed represent a structural advantage for modern legal functions.

Satisfaction, impact and role success: deeply embedded GCs vs. peers

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## Deeply embedded GCs more likely to lead legal functions that are ahead in AI maturity

Differences between the cohorts are also evident in the maturity of their legal operations — particularly in AI adoption and governance practices.

One indicator of this difference is AI adoption itself. Forty percent of deeply embedded GCs report that AI tools are fully implemented within their legal function, compared with 16 percent of their peers. Additional indicators of AI governance and value realization reinforce this pattern.

These results suggest that organizations with more deeply embedded general counsel also demonstrate greater operational maturity in how they adopt, govern and extract value from technology.

## Structural advantages of deeply embedded legal leadership

Taken together, the findings point to meaningful structural differences in how legal functions are positioned and supported within organizations. Some general counsel operate with continuous involvement in enterprise decision-making and are supported by stronger governance systems and more mature legal operations. Others remain influential but appear to engage more situationally.

As regulatory complexity increases and decision cycles accelerate, operating models that enable earlier and more consistent legal involvement will be better positioned to manage risk while contributing to enterprise strategy.

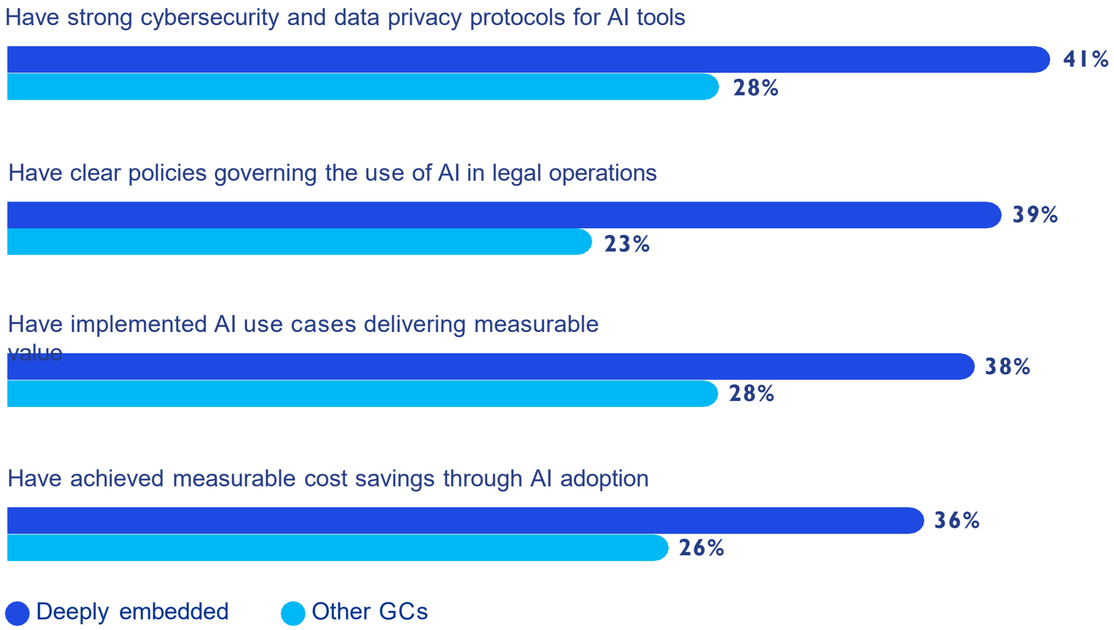
This variation also has implications for the broader legal services ecosystem. Organizations with more integrated legal functions will rely on external advisors as extensions of their operating model rather than engaging them only for discrete matters.

Fully implemented AI tools in the legal function

**40%**
Deeply embedded

**16%**
Other GCs

Q. Do you agree or disagree with the following statements about AI?

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**“The role of the general counsel is no longer defined by legal oversight alone. The most effective legal leaders are embedded in the business, shaping decisions before risks materialize.**
**Organizations that still treat legal as a downstream checkpoint are operating at a disadvantage.”**

**Adrian Tüscher**
National Leader
KPMG Law
Switzerland

# Questions to shape your agenda

- **Where is legal when your organization’s most consequential decisions are made?**

  Ensuring legal leaders are consistently involved in enterprise decision-making helps position the function to anticipate risk and contribute more directly to organizational outcomes.

- **How often are you asked to advise on business issues that extend beyond traditional legal matters?**

  Expanding involvement in commercial, strategic and operational discussions often reflects the level of trust and influence legal leaders hold within the executive team.

- **How closely are your legal modernization efforts aligned with the organization’s strategic priorities?**

  Aligning investments in areas such as technology, talent and operating model with enterprise goals helps ensure legal transformation delivers meaningful business value.

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# 05 Redefining the legal services ecosystem

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## General counsel expectations of legal providers are shifting

As legal operations modernize, expectations of external legal providers are shifting toward closer collaboration with internal legal functions, greater transparency and outcome-based delivery.

GCs and internal legal teams are increasingly evaluating law firms not only on legal expertise but on how effectively they integrate with clients' technology environments, governance frameworks and decision processes. Law firms that cannot align with these operating models risk being viewed as transactional providers rather than strategic partners.

## Technology and transparency as baseline expectations

Expectations of external legal providers are evolving alongside the modernization of internal legal operations. Two-thirds of respondents expect a greater focus on technology-enabled services from their external providers, and 82 percent expect law firms to clearly explain how AI is used in their work.

Transparency around AI use is no longer optional. Law firms are now evaluated not only on legal expertise, but also on how effectively they deploy, govern and explain the technologies supporting their work.

What general counsel now expect regarding technology

**66%**
have an increased focus on tech-advanced services

**82%**
expect providers to explain AI usage

> **"The relationship between in-house legal teams and external advisors is being fundamentally reshaped. Organizations are no longer looking only for legal expertise — they expect law firms to bring technological capability, specialized insight and the ability to integrate seamlessly with the way modern legal functions operate."**

**Boris Schilmar**
Head of International Business
KPMG Law Germany

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## The external legal ecosystem

Panel structures remain central to managing legal spend and governance discipline within many organizations. On average, respondents report working with 5.6 firms on their primary legal panel.

At the same time, panels no longer define the full scope of the external legal ecosystem. Seventy-eight percent of respondents report engaging firms outside their panel at least occasionally, often to access specialized expertise.

These patterns suggest that panels are functioning as governance structures rather than exclusive relationships. Today, more organizations are operating with a hybrid model: a core group of panel firms complemented by a broader network of specialized advisors engaged when complex or emerging issues arise.

## The shift toward value-based pricing

Legal operations are modernizing, and technology is improving efficiency across a wide range of legal activities. In response, organizations are reconsidering how legal services are priced. Eighty-seven percent of respondents say value- or outcome-based pricing models are better aligned with their expectations than traditional time-based billing.

These findings suggest growing pressure to align legal fees with outcomes rather than hours worked. Improvements in technology, particularly in areas such as document review and regulatory analysis, are prompting organizations to expect commercial models that reflect these productivity gains and are more aligned to the value generated for the business.

## External providers as extensions of the legal function

Taken together, these trends suggest that the relationship between internal legal teams and external providers is evolving. As legal operations become more structured, technology-enabled and closely integrated with enterprise decision-making, external advisors are increasingly expected to operate within those same operating models.

Rather than engaging law firms solely for discrete matters, many organizations now rely on external providers as extensions of their legal capability. In this model, external advisors function as part of the legal operating system rather than as episodic service providers.

### Preference for alternative pricing models

**87%**

favor value-based models over time-based ones when considering efficient service delivery

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> **The next phase of legal transformation will depend on how effectively organizations connect legal data, workflows and AI capabilities into a unified operating environment. Platforms such as KPMG Digital Gateway are designed to help legal teams integrate these capabilities so insight can move faster across jurisdictions and reach the business when it matters most.**

**Stuart Bedford**
Global Head of KPMG Law KPMG International

# Questions to shape your agenda

- **What expectations are you setting for how external providers use technology?**

  Evaluating external providers not only on legal expertise but also on how they use technology and integrate with enterprise systems and workflows helps ensure legal services evolve alongside the organization.

- **Are you managing a panel of firms or orchestrating a modern legal ecosystem?**

  Building broader networks of external advisors that extend beyond the formal panel allows legal leaders to combine trusted relationships with specialized expertise as legal challenges grow more complex.

- **Should you adapt how you structure compensation for legal advisors to keep pace with changing delivery models?**

  Reconsidering compensation structures as technology improves efficiency across legal work can help align legal spend with expertise, outcomes and value delivered rather than hours worked.

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# Five strategic moves leaders should make now

Meeting increased expectations for GCs will depend on more than legal expertise alone. It will require legal functions that can deliver insight quickly and with broad scope.

1

**Invest in operating infrastructure to keep pace with rising expectations.**

As general counsel move closer to enterprise decision-making, expectations for speed and insight rise quickly. Legal functions that continue to rely on fragmented systems and informal processes will struggle to keep pace with the demands placed on them.

Building strong governance frameworks, integrated data environments and workflow systems is becoming essential for legal teams expected to manage growing organizational complexity.

2

**Organize legal teams for adaptability.**

Rising complexity — from regulatory change to geopolitical uncertainty and technological disruption — is putting pressure on legal functions to deliver answers faster, across more dimensions.

Legal leaders will need to design legal operating models that can rapidly mobilize the right expertise across geographies and specialties, so the function can respond to complex enterprise risks as they arise.

3

**Involve the legal function earlier to guide enterprise decisions.**

Legal advice is most valuable when it shapes decisions rather than reviews them after the fact. Yet in many organizations, legal teams still enter the process too late to influence the most consequential choices.

As a legal leader, assess how and when the business involves the legal function, so your team is involved in early strategy and planning discussions to support the business.

4

**Treat AI integration and governance as a core leadership responsibility.**

AI tools are quickly becoming accessible across the legal profession. The real differentiator will not be access to these tools, but the discipline with which they are integrated into legal workflows and governed within enterprise risk frameworks.

Legal leaders should treat AI not simply as a technology initiative, but as a structural decision about how legal work is performed.

5

**Design your network of external legal providers strategically, as an extension of the in-house team.**

External law firms have traditionally been engaged episodically to address specific matters. As legal environments grow more complex, organizations increasingly rely on networks of external advisors to complement internal expertise.

Legal leaders should intentionally design these relationships — aligning panel strategy, pricing structures and technology interoperability with internal legal operations.

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# The KPMG Law advantage

## Enabling the future of legal services

Legal teams today face increasing regulatory complexity, expanding workloads and rising expectations to support business strategy — all while operating more efficiently. In this environment, KPMG Law member firms across our global network are uniquely positioned to support general counsel, chief legal officers and legal operations leaders as they navigate the rapid evolution of the legal function.

KPMG Law combines deep legal expertise with advanced technology and multidisciplinary capabilities to help legal functions modernize how they operate, manage risk and deliver greater value to the enterprise. Platforms such as KPMG Digital Gateway bring together legal expertise, technologies and insights to help legal teams streamline workflows, gain better access to information and operate more effectively across the organization.

With lawyers located across member firms in more than 80 jurisdictions, KPMG Law supports legal leaders through every stage of transformation — from strategy and implementation to governance and ongoing optimization.

### Legal advisory services

Helping to shape strategy with business-minded counsel, our legal team helps you turn vision into action while managing risk. KPMG Law member firms blend sector insight with cross-border experience to support growth, governance and transformation — from complex transactions and workforce change to disputes, ESG and compliance monitoring — aligning legal advice to your commercial priorities and long-term value.

kpmg.com/legaladvisory

### Legal business services

KPMG Law member firms assist clients with high-volume legal and compliance work — from claims, contracts and entity management to regulatory change and legal operations. Our technology-enabled delivery models allow organizations to access skilled legal resources while improving turnaround times, increasing cost predictability and maintaining flexibility to handle fluctuating workloads.

kpmg.com/legalbusiness

### AI-enabled legal solutions

As legal teams move from early experimentation toward more embedded use of AI, we help organizations put in place the governance, data foundations and operating models needed to support responsible adoption. KPMG Law supports organizations in integrating AI into legal workflows — helping legal teams manage growing complexity, improve productivity and gain greater visibility into legal and regulatory risk across the organization.

kpmg.com/ailegal

### KPMG Digital Gateway

KPMG Digital Gateway simplifies compliance, sharpens decision-making and surfaces real-time insights with the rich data you already own — connecting legal capabilities with infinite possibilities, all from a single cloud-based platform. Powered by Microsoft Azure and our investment in machine learning, powerful visualizations and AI-driven analytics, the platform reimagines coordinated delivery with an experience fully tailored to your legal needs.

kpmg.com/digitalgatewayforlaw

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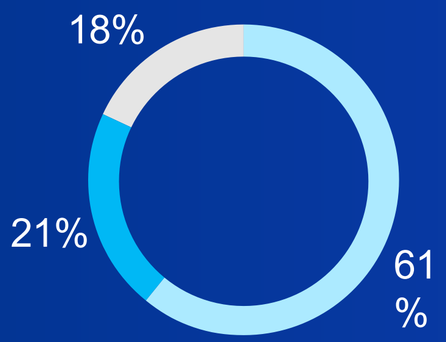
# About the research

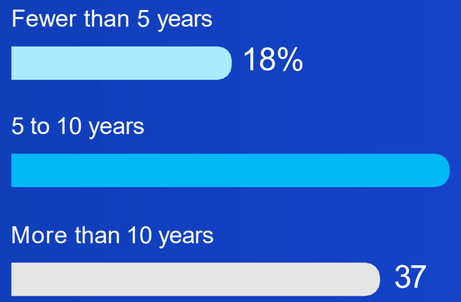
The findings in this report are based on a global survey of **468 general counsel and senior legal leaders** conducted between **November 2025 and February 2026**. Respondents represent organizations across **28 jurisdictions** and a broad range of industries, offering a cross-regional perspective of how the legal function is evolving.

## By geography




## By company revenue (USD)

## By duration in role




## By industry

| | |
|---|---|
| Financial Services | 25% |
| Technology, Media and Telecommunications | 13% |
| Consumer, Retail and Leisure | 13% |
| Industrial Manufacturing | 12% |
| Healthcare | 9% |
| Automotive | 8% |
| Government and Public Sector | 7% |
| Energy and Natural Resources | 4% |
| Infrastructure and Transport | 3% |
| Life Sciences | 3% |
| Other | 3% |

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# Authors


**Stuart Bedford**
Global Head of KPMG Law
KPMG International
stuart.bedford@kpmg.co.uk

**Eric Gorman**
Principal, Legal Business Services KPMG US
ericgorman@kpmg.com

**Derek Hegarty**
Head of Financial Services and Dispute Resolution
KPMG Law LLP (Ireland)
derek.hegarty@kpmglaw.ie


## Contributors


**Béatrice Corne**
Director Intellectual Property and Information Technology Law/Legal Business Services
KPMG Avocats (France)
bcorne@kpmgavocats.fr

**Pilar Galán**
Legal Lead, Global ESG
KPMG Law Spain
mariapilargalan@kpmg.es

**Jillian Frank**
National Leader,
Legal Transformation, Technology and Managed Services
KPMG Law Canada
jillianfrank@kpmg.ca

**Andrew Giverin**
Global Legal Business Services Leader KPMG Law UK
andrew.giverin@kpmg.co.uk

**Adrian Tüscher**
National Leader
KPMG Law Switzerland
atuescher@kpmg.com

**Boris Schilmar**
Head of International Business
KPMG Law Germany
bschilmar@kpmg-law.com

# Contacts


**Kakha Rukhadze**
Partner, Head of Tax and Legal
KPMG Caucasus and Central Asia
KRukhadze@kpmg.com

**Nerses Nersisyan**
Partner, Head of Tax and Legal
KPMG Armenia
nnersisyan@kpmg.com

**Seymur Niftaliyev**
Director, Head of KPMG Law
KPMG Law Azerbaijan and Uzbekistan
sniftaliyev@kpmglaw.az

**Sevara Usmanova**
Manager
KPMG Law Uzbekistan
sevarausmanova@kpmglaw.uz


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