The Institute of
Internal Auditors
IIA Switzerland

Enquete 2026: Outlook and Summary

The Enquete 2026 provides a comprehensive picture of Internal Audit in German-speaking countries and documents key developments since the previous survey conducted in 2023. The main findings can be summarized as follows:

Digitalization and AI as key drivers: Artificial intelligence is the major new topic of the Enquete 2026. While there is a high level of general interest in and willingness to adopt AI, the data show that its actual integration into Internal Audit practice is still at an early stage. Many organizations are currently in the pilot phase or use AI only occasionally.

Professionalization of Internal Audit: Internal Audit in German-speaking countries demonstrates a high overall level of professionalization. The vast majority of organizations have an Internal Audit Charter, a Quality Assurance and Improvement Program, and a clearly defined organizational position. The use of the Three Lines Model as a governance framework is increasing.

Challenges in recruiting qualified professionals: The shortage of skilled professionals remains one of the greatest challenges. Work-life balance, compensation, and flexible working arrangements are the factors most frequently cited as important for recruitment. Further professional development in the areas of AI, Data Analytics, and Cybersecurity is considered particularly relevant.

Cyber risks and governance: Cybersecurity has become one of the top risk areas. However, Internal Audit coverage of cyber risks has not yet reached the required level in all organizations. Governance structures for the use of AI are still being developed.

The Enquete 2026 highlights the growing importance of Internal Audit as a strategic partner to senior management. The challenges posed by digitalization, AI, and an evolving risk environment require the continuous adaptation of Internal Audit's competencies, methodologies, and governance structures.