The Institute of Internal Auditors
IIA Switzerland

Ausgabe 1/2026



FOREWORD

Dear readers,

Time flies. My first year as President of the IIA Switzerland Board is already coming to an end. The past months have been filled with valuable encounters and intense discussions about the future of our profession.

A key priority remains understanding our members' expectations and anticipating developments in our field. The **member survey** conducted at the end of last year provided valuable insights. The high participation rate was encouraging, and we are analyzing your feedback in depth.

Several international surveys are also ongoing, including **ENQUETE** and **Risk in Focus**. These surveys are coordinated globally, and your input is essential. They help identify global trends and further develop internal auditing practices across Europe and Switzerland. The "Risk in Focus" survey is open until **March 27** — thank you for taking the time to participate.

We also look forward to upcoming opportunities for in-person exchange. The General Assembly and our **NATIONAL CONFERENCE** in early June will once again provide an excellent platform to discuss current developments, share experiences, and shape the future of our profession together.

There are also changes in our newsletter. The former "Food For Thought" section will now be managed by the secretarial and relaunched as **PROFESSIONAL FORUM**. Our goal is to continue providing a space for expert insights, current developments, and inspiring practical perspectives. My sincere thanks go to Angelica Bienz for her valuable contributions in the past.

As you can see, much is evolving. I look forward to shaping the coming months together with you and thank you for your commitment to and connection with IIA Switzerland.

Kind regards,

Daniel Dal Santo
Chairman IIA Switzerland

PROFESSIONAL FORUM

Share your expertise!

We welcome expert articles and practical insights from your daily work. Submit your contribution and gain visibility in our newsletter.

Understanding Topical Requirements



With the Global Internal Audit Standards 2024, Topical Requirements (TR) were introduced as a mandatory part of the IPPF. They define **minimum requirements** for audits in key risk areas (e.g. cybersecurity, third-party risks) and enhance consistency and quality in risk-based auditing.

A decision tree helps determine when TRs apply.

Professional Article

New COSO guidance for practice



Generative AI is transforming processes, decisions, and business models while introducing new risks. A new COSO publication explains how to apply the **Internal Control — Integrated Framework** to generative AI (GenAI) and provides practical guidance for governance, compliance, and assurance.

GenAI & Controls

Audit Strategy & KPIs



Together with European IIA institutes, we will conduct regular short surveys on current topics.

A first survey on **audit strategy** and **KPIs** has been completed, offering valuable insights into current practices.

Download results

NEWS & UPDATES

Member survey insights

Thank you for your strong participation.
The initial results are available, and further analysis is ongoing. Actions are planned for the fall.

Download results

Become a Quality Assessor

Express interest

Demand for external quality assessments is increasing.

Join our directory by completing a short questionnaire.

Final call: The Risk in Focus 2026/27 survey closes at midnight on 27 March

The pace of change is accelerating. Digital disruption, new technologies and AI are reshaping the risk landscape. How will these trends evolve in 2027?

Chief Audit Executives are invited to share their insights. Your input helps internal audit stay ahead of emerging risks and supports organisations in adapting and thriving.

👉 Make sure your voice is heard

SEMINARS & EVENTS

Our seminars



Enhance your skills and earn **CPE** credits through practical internal audit training.

👉 Download the seminar program as a PDF

👉 Explore our selection of seminars

Our events

Campus Partners

h e g
Haute école de gestion Genève

Universität St.Gallen
Institut für Accounting, Controlling und Auditing

zh aw

CAS in Internal Audit
New dates are available through our academic partners. Schedule your training today.

Check out all the dates and sign up now

NATIONAL CONFERENCE 2026

Monday & Tuesday, June 1–2, 2026 in Lausanne
Secure your spot now, as attendance at Le Musée Olympique is limited to 200 people.

👉 **Alternatively, you can join us online via livestream.**

Register now



Professional courage in internal audit – your voice matters!

Professional courage is now referenced in the Global Internal Audit Standards, but what does it mean in practice?

The IIAS ERFA CPL group is launching a survey to gather insights from the profession. The results will be presented at the NATIONAL CONFERENCE June 2, 2026, in Lausanne.

👉 **Take the 7-minute English survey now and submit your responses by April 7, 2026!**

Access the survey

ERFA & GROUPS

ERFA Leaders Meeting

The next ERFA Leaders' Conference will take place on **April 17** in Bern. Our ERFA groups are key forums for professional exchange. In 2025, we held over a dozen events attended by more than 1'000 auditors.

Would you like to receive invitations to ERFA events directly in the future? If you haven't already done so, please send an email to info@iias.ch to be added to the relevant ERFA mailing list and stay informed about your group's dates, topics, and activities.

Discover all ERFA groups and dates

Scientific Advisory Board

Together with our **Scientific Advisory Board**, we see great potential for exciting **research projects** in the field of internal auditing. To this end, we are seeking input from the field. Do you have any suggestions for topics for bachelor's, master's, or Ph.D. theses?

Share your ideas with us, and let us know if you or your company would be willing to provide professional guidance or support for a project. This is how we strengthen the connection between the professional world, universities, and tomorrow's talent.

✉ Submit a topic suggestion

NEW CORPORATE MEMBER

Learn more & become a member

We are delighted to welcome **OBT AG** as a new member, effective **January 1, 2026**.

With 164 firms employing more than 2'100 auditors in Switzerland and Liechtenstein, we are strengthening our profession and promoting good corporate governance. Our community is further bolstered by over 500 individual and associate members.

👉 Join our network!

CERTIFICATIONS – on the rise

The **Certified Internal Auditor (CIA)** certification continues to gain momentum. In 2025, the number of certifications reached 1'683, and we welcomed more than 100 new certification holders. The CIA Challenge program provided an additional boost that will continue into 2026.

Starting **April 1**, certified public accountants, tax experts, and CISAs will be able to register again. A six-month pilot program for experienced professionals will also be launched.

The **Internal Audit Practitioner (IAP)** program is growing as well, with more than 20 new graduates.

CIA Challenge Program

Learn more about the IAP Certificate

Congratulations to the following graduates:

CERTIFIED INTERNAL AUDITOR CIA

Sprecher Ramon, Stampfli André, Boussard Benoit, Schoop-Zandonella Fabio, Ruckstuhl Florentin, Nadig Daniel, Vercollier William, Wachter Benedikt Felix, Humbersot Kopff Julie, Chen Caroline, Schwarzwald Lukas, Meng Christian, Meier Claudia, Glaser Daniel, Michenzi-Pittaretti Stefania, Badoun Jonathan, Pantet Thierry, Lüdin Sarah, Steinmann Céline Lisa

We extend our best wishes to them all in their future careers.

📣To conclude:

We welcome your feedback. If you would like to report missing topics or papers, or suggest additions or corrections, please email us at info@iias.ch

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