The Institute of Internal Auditors
IIA Switzerland

Issue 3/2026



EDITORIAL

Dear Readers,

There is currently a great deal happening at IIA Global. New requirements, position papers, and initiatives are providing important momentum for the continued development of internal audit.

The rollout of the **Topical Requirements** is ongoing. In October, **Talent Management** will be the next topic to enter public consultation. Collaboration across the global IIA network continues to evolve as well.

The new **Statements of Position** are particularly noteworthy. They reflect a reality that many internal audit functions, especially smaller teams, have long been familiar with. In practice, the boundaries between Internal Audit, Risk Management, and other assurance functions are not always as clear-cut as models might suggest. This makes the question of how Internal Audit can take on additional roles while safeguarding its independence and objectivity all the more important. Find out more in our **PROFESSIONAL FORUM**.

The current **ENQUETE 2026** for the German-speaking region also illustrates how our profession is evolving. The results provide interesting insights into current practices and address topics whose relevance extends well beyond linguistic and national borders.

Alongside these professional developments, there is more news to discover. IIA Global is currently looking for **mentors and mentees** for its **Emerging Leaders Mentoring Program**. The **CIA Challenge Exam** offers new pathways and is now also available in French, among other languages. Our events calendar for the autumn is already filling up as well.

We hope this issue provides plenty of inspiration from the international community and just as many useful ideas for your day-to-day work.

I hope you enjoy this issue.

Thomas Flüeler
Co-CEO IIA Switzerland

PROFESSIONAL FORUM

Share your practical expertise!

We welcome professional articles and first-hand insights from your day-to-day work. Send us your contribution and we will be delighted to give your ideas a platform in our newsletter.

AI in Internal Audit
Now is the time to set the course

How can Internal Audit harness the potential of AI without compromising professional judgment, audit quality, and human responsibility?

Dominik Foerschler's thought piece on the AI transformation of Internal Audit outlines a possible development path and explores how technological and human capabilities need to work together. It provides guidance and encourages internal audit functions to play an active role in shaping their AI transformation.

👉 **Read the thought piece**

TR / EQA
PSFG Whitepaper



Topical Requirements: The next step
The whitepaper "Topical Requirements – Practical Application Guidance and Notes from External Quality Assessments" has been published. We are now taking the next step.
We are currently developing a lunchtime webinar to explore selected questions from a practical perspective and encourage dialogue on the implementation of the Topical Requirements.

👉 **Download the whitepaper**

Strengthening Risk Coverage and Assurance
How can internal audit departments effectively support governance, risk management, and assurance while safeguarding their independence and objectivity? The IIA's new Statements of Position series clarifies roles and provides guidance on what matters in practice.

The two current Statements of Position from The IIA: **"Three Lines Model"** and **"Enterprise Risk Management"**, are available for direct download or can be accessed via our Information and Downloads section.



Three Lines Model

Enterprise Risk Management

NEWS & UPDATES



ENQUETE 2026 at a glance
in three languages

The ENQUETE 2026 provides valuable insights into the current state and development of Internal Audit in the German-speaking regions. For those looking for a quick overview of the key findings, a concise summary is now available in **German, French,** and **English.**

Download the summary

Would you like to explore the findings in greater depth? The full ENQUETE 2026, including all results and analyses, remains available in our Information and Downloads section. Please note that the full ENQUETE 2026 is available in **German only**.

👉 **Download the full ENQUETE 2026**

Exclusive benefit for our corporate members: IIA Switzerland corporate members can request a complimentary printed copy of the ENQUETE 2026. Simply contact us at info@iias.ch.

IIA Global

Last Call: Mentors & Mentees Wanted
The IIA's Emerging Leaders Mentoring Program connects experienced professionals with emerging talent in the Internal Audit community. Whether you join as a mentor or a mentee, you will have the opportunity to share knowledge and experience, gain new perspectives, and actively contribute to the future of the profession. Time is running out! Applications are only open until **September 15, 2026**.

👉 Apply now

Make an impact at the global level!
The IIA is seeking dedicated professionals to serve on its global committees and boards from 2027 to 2028.

CIA-certified members in particular are encouraged to apply, share their experience, and contribute to the continued development of Internal Audit at the international level. Every application helps broaden the diversity of perspectives represented across The IIA's global leadership bodies.

The application deadline is **October 23, 2026**.

👉 Learn more and apply

New languages and a new pathway to the CIA Challenge Exam
The CIA Challenge Exam is now also available in Spanish and French.
Additionally, a new, limited-time pilot program offers an accelerated pathway for professionals with over ten years of work experience.

SEMINARS & EVENTS

🎓 How many CPE credits are still on your 2026 to-do list?

The second half of the year is already underway. Now is the ideal time to review your professional development goals, plan ahead, and secure the **CPE credits you still need** before the end of the year.

If you are particularly interested in exploring **AI and Internal Audit** from a practical perspective, you will find relevant courses in our training program. You can also choose from a wide range of courses covering current Internal Audit topics.

👉 **Discover our training program**

Our Partner Events

Swiss (ai) Weeks

We are a Community Partner!



🌍 **Learn more**

The **Swiss (ai) Weeks** are both a platform and a nationwide movement. They bring together people from technology, entrepreneurship, and society to help shape the future of AI through hands-on collaboration, open exchange, and a commitment to ethical, trustworthy AI.

And we are part of it! As part of the Swiss (ai) Weeks, IIA Switzerland is also offering training courses. Take this opportunity to explore AI in the context of Internal Audit, discover practical applications, and gain fresh inspiration for your audit work.

ECIIA Conference 2026

The **ECIIA Conference 2026** celebrates the 25th anniversary of the European Confederation of Institutes of Internal Auditing.

On **October 15 and 16, 2026**, internal audit professionals from across Europe will come together in Brussels to discuss current developments in cybersecurity, AI, regulation, and geopolitical risks.

The conference offers 14 CPE credits and can be attended either in person or online.

🌍 **Learn more & register**

EXPERTsuisse | IIA Switzerland Conference 2026

Aktuelle Themen zum Internen Audit

📅 Thursday, October 29, 2026
🕐 8:15 a.m. – 5.00 p.m.
📍 Hotel Schweizerhof Bern

Register here

SEBWK – Schweizerische Expertenvereinigung «Bekämpfung der Wirtschaftskriminalität»

Organisierte Kriminalität im Fokus: Prävention, Repression, Kooperation

22nd SEBWK Annual Conference

📅 November 20, 2026
📍 Bellevue Palace, Kochergasse 3/5, 3011 Bern

Register now

ISACA | IIAS Conference 2027

OT Security – Security Between Regulation and Practice

📅 January 28, 2027
🕐 from 9.00 a.m.
📍 Metropol Zurich or online

Register here

CPE credits: 8 | Language: German

CORPORATE MEMBER

Is your organization not yet a member? Discover the benefits of membership and join our strong professional network.

Learn more and become a member

Congratulations to the following successful candidates:

CERTIFIED INTERNAL AUDITOR (CIA)

Benchaib Kawtar, Haimad Zaina, Hoffmann Leonie, Kobierski Radoslaw, Minengu Sylvie, Müller Kevin, Nottet-Hausmann Claudia, Pierdomenico Cinzia, Presig Marianne, Prior Julien, Sun Rui, Vitali Luca, Weil Rebecca, Zaninetti Fischer Isabelle

INTERNAL AUDIT PRACTITIONER (IAP)

Mettler Jennifer

CERTIFICATION IN RISK MANAGEMENT ASSURANCE (CRMA)

Teneng Wilfred Awafong

We wish them all continued success in their careers!

📣**And finally, a note from us**

We welcome your feedback. If you would like to suggest a topic or paper, provide additional input, or share a correction, please contact us at info@iias.ch.

IIA Switzerland, Vulkanstrasse 120, CH-8048, Zurich info@iias.ch

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