EU Mini Benchmark: Internal Audit Planning

European comparison | Nine countries with ≥15 respondents

Introduction

This is the third EU Mini Benchmark of 2026, following earlier editions on strategy and KPIs and on coordination between internal audit and second line functions. With 450 respondents from across Europe, many of whom also took the time to respond to open-ended questions, this edition continues to demonstrate the strong engagement of the European internal audit community with practitioner-focused research. The open responses in particular add texture to the quantitative findings: they surface the nuance, context and practical experience that aggregate scores alone cannot capture.

Internal audit planning is at the heart of how internal audit functions organise their work and demonstrate their relevance to the organisations they serve. The choices made in planning - what to audit, when, and on what basis - reflect assumptions about risk, governance and the role of internal audit in the broader assurance landscape.

This report presents the findings of the EU Mini Benchmark on Internal Audit Planning, conducted among members of IIA institutes across Europe. The benchmark examines how European internal audit functions approach planning in practice: which planning models they use, which sources inform their decisions, how they allocate capacity, and to what extent governance arrangements allow the CAE to respond to changing risks during the year. The findings are presented at the European aggregate level and, where sample sizes allow, broken down by country, by the size of the internal audit function, and by sector and regulatory status. The report aims to offer practitioners a factual reference point for positioning their own planning approach within the broader European context.

The benchmark also looks ahead. A final open question asked respondents to identify the most important change their internal audit function intends to make to its planning approach in the next two years. The responses point in a consistent direction: AI and data analytics (cited by 97 of 248 substantive responses), more dynamic or agile planning cycles (74), stronger or more frequent risk assessment (65), and a redesign of audit scope and universe (64). Taken together, these intentions signal a profession that is largely content with the annual plan as a governance instrument - for communicating with the audit committee and securing formal approval - but is actively seeking to change what feeds into it and how quickly it can be updated. The shift is less about the plan as a structure and more about the process behind it: more automated input, more frequent recalibration, less rigidity in execution.

This report compares nine countries with at least 15 respondents: France (n=89), Germany (n=87), the Netherlands (n=68), Switzerland (n=63), Greece (n=31), Norway (n=27), Lithuania (n=24), Belgium (n=17) and Sweden (n=15). Countries with fewer than 15 respondents are included in the Europe total figures only and excluded from country-level comparisons. For each question, a ‘Europe total’ figure is included as a reference point, covering all 450 respondents.

The results should be read with the size of the sample in mind. The number of respondents per country ranges from 15 to 89, and not all respondents answered every question, so the number of responses per question is somewhat lower than the totals stated above. Differences between countries and sectors have not been tested for statistical significance and should be regarded as indicative: in the smaller countries, a handful of respondents can visibly shift a score. This report therefore presents the figures and the contrasts they show, but deliberately refrains from drawing firm conclusions. The results are intended as a mirror for reflection and discussion within and between the participating institutes; readers are invited to weigh the patterns against their own context and to draw their own conclusions. This report was prepared with the assistance of AI tools for data analysis and drafting.

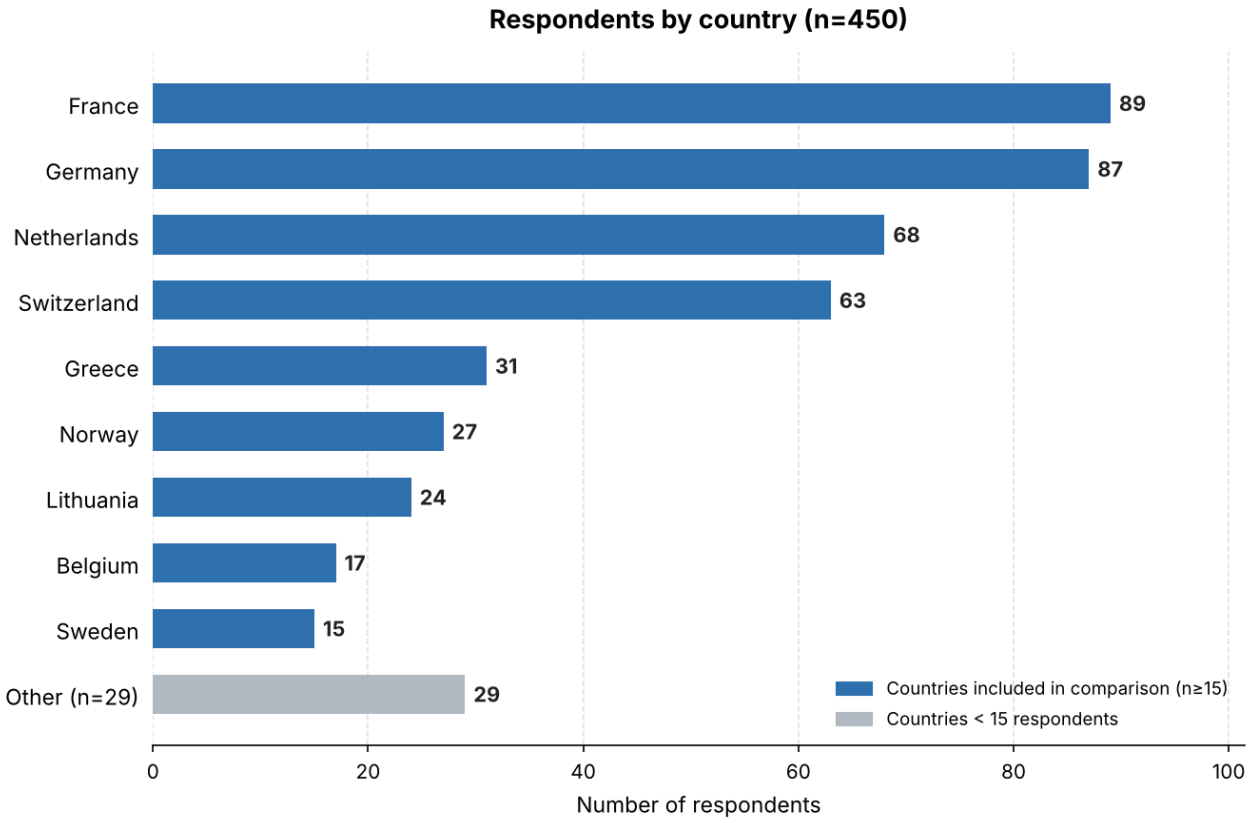
Appendix: Netherlands - Additional findings
Where the Dutch data deviate meaningfully from the European picture, these findings are included as an appendix to this report.

Composition of respondents

A total of 450[1] internal audit professionals from across Europe participated in this benchmark. Respondents are active members of their national IIA institutes and completed the survey on behalf of their internal audit function.

Countries

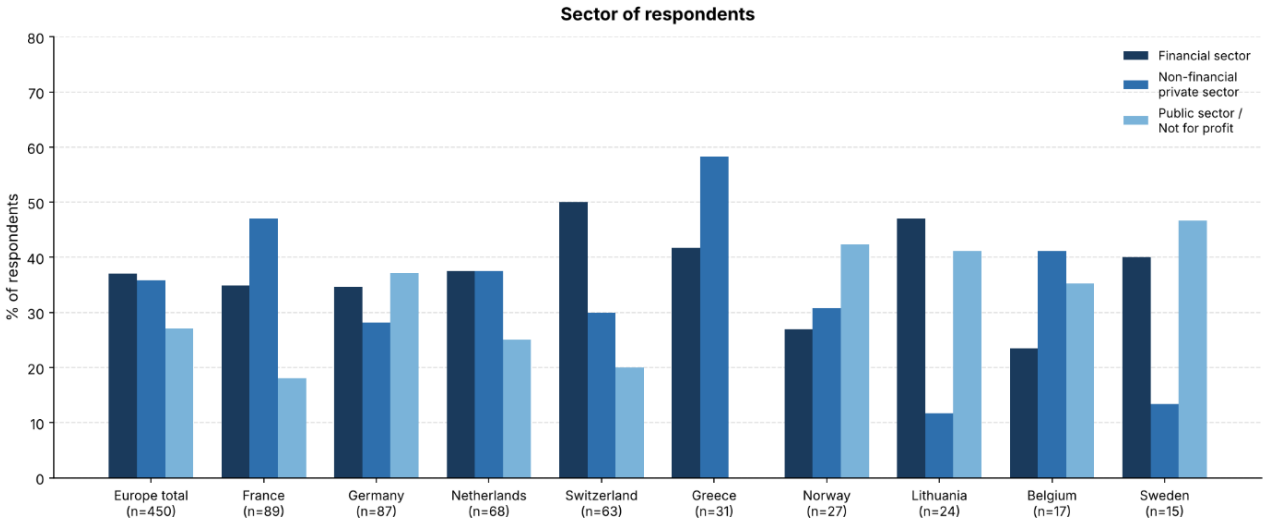
Nine countries met the minimum threshold of 15 respondents required for inclusion in the country-level comparison: France (n=89), Germany (n=87), the Netherlands (n=68), Switzerland (n=63), Greece (n=31), Norway (n=27), Lithuania (n=24), Belgium (n=17) and Sweden (n=15). Respondents from Turkey, the United Kingdom, Austria, Luxembourg and Finland are included in the Europe total figures only.



Sector

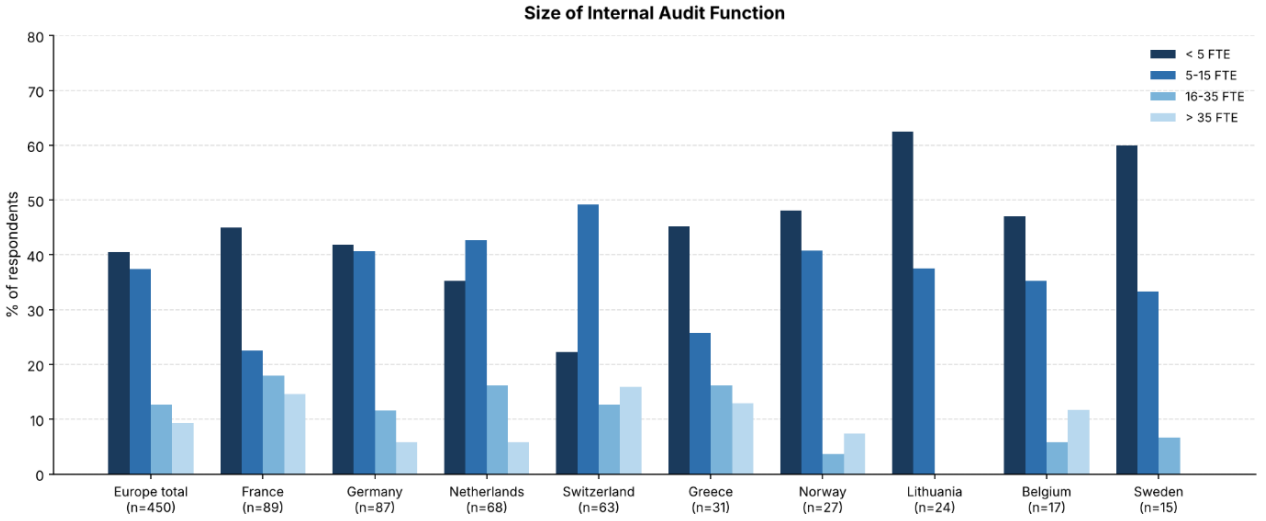
Respondents are broadly distributed across sectors. Financial sector organisations account for 34% of the total, followed by non-financial private sector (33%) and public sector or not-for-profit organisations (25%). A further 8% indicated another sector.

[1] The Survey Monkey export recorded 454 respondents. Four responses from outside Europe (Benin, Mali, Morocco and the United States) were excluded, resulting in a total of 450. Lithuania was recorded under the category 'Other' in the survey and has been recoded as a separate country for the purposes of this report.



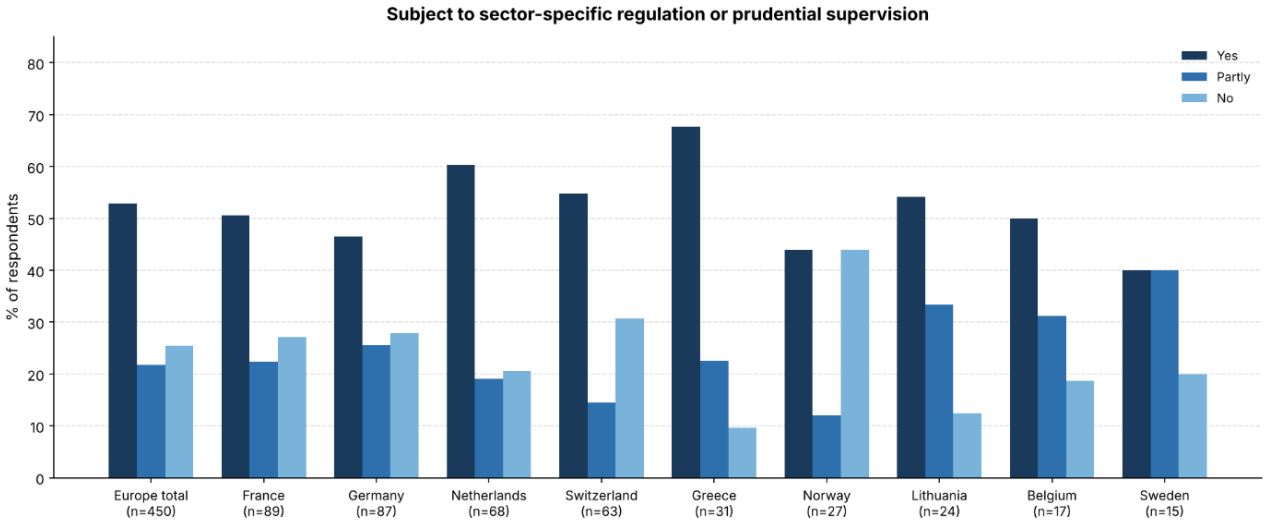
Size of the internal audit function

The majority of respondents work in relatively small internal audit functions. Forty-one percent have fewer than 5 FTE, and a further 37% work in functions of 5 to 15 FTE. Functions of 16 FTE or more represent 22% of respondents.



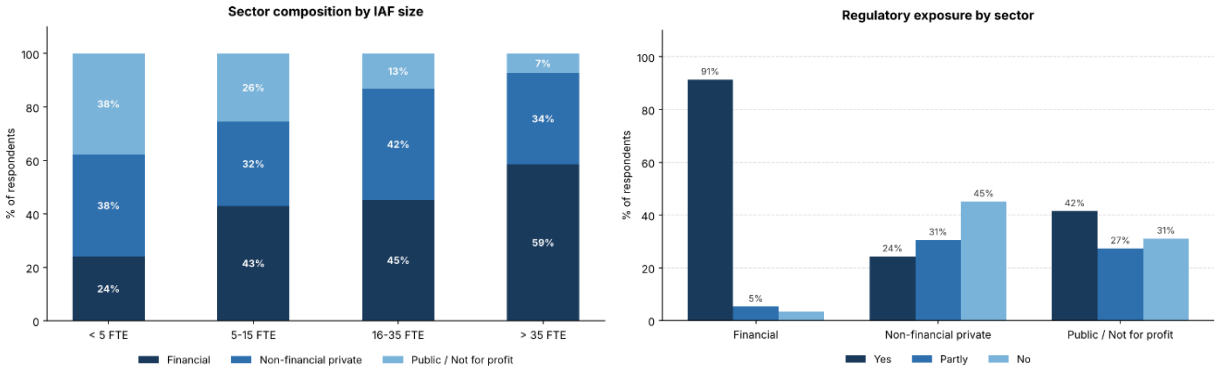
Regulation

More than half of respondents (52%) work in an organisation subject to sector-specific regulation or prudential supervision. A further 21% indicated this applies partly or for selected activities. Twenty-five percent operate without such regulatory requirements.



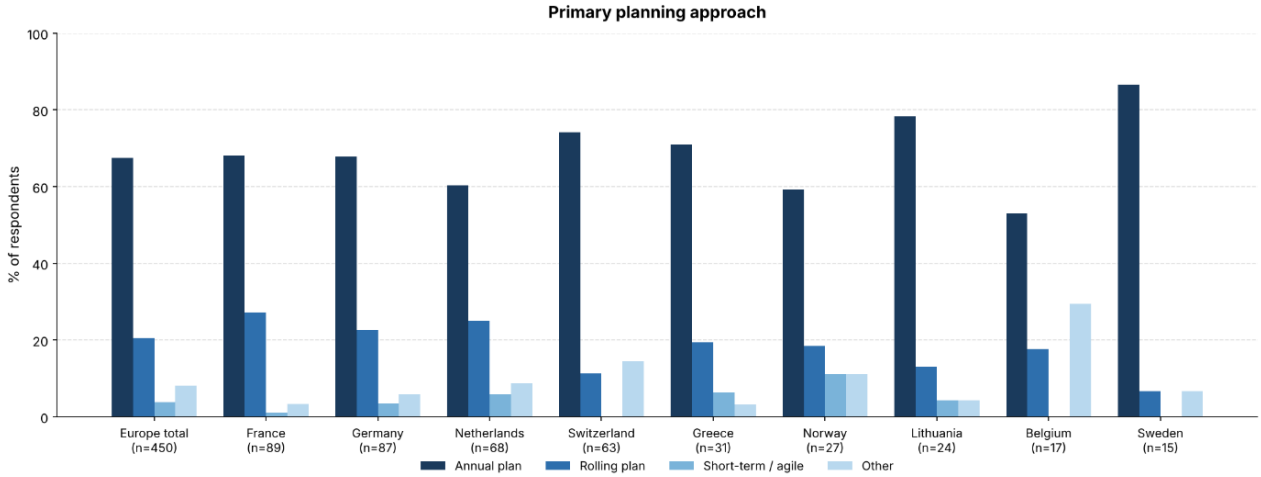
Interrelation of profile variables

The three profile variables are interrelated. Financial sector organisations are almost universally subject to regulation (91%), compared to 24% of non-financial private sector respondents. The concentration of financial sector organisations also increases with IAF size: from 24% among functions with fewer than 5 FTE to 43% in the 5-15 FTE category and 59% among the largest functions. This means that larger IAFs in this sample are more likely to operate in a regulated environment.



Q5 — Which description best reflects your IAF's primary planning approach?

Respondents were asked which description best reflects their internal audit function's primary planning approach. Four options were offered: an annual internal audit plan, a rolling plan that is periodically updated, a predominantly short-term or agile planning approach, and an open option for respondents whose approach does not fit any of the above descriptions.



The annual internal audit plan is by far the most common approach across Europe, chosen by 67% of respondents. Rolling plans account for 21%. A predominantly short-term or agile planning approach is selected by only 4% of respondents, despite being explicitly offered as an answer option, indicating that fully agile planning remains an exception in European internal audit practice.

Eight percent of respondents selected ‘Other’. Their open-ended responses reveal that this group largely describes hybrid approaches rather than a fundamentally different model: most combine an annual plan as the formal approval vehicle with periodic updates during the year: typically semi-annual or quarterly. Seven respondents explicitly describe a multi-year coverage framework ranging from two to five years that underpins the annual plan, ensuring that the full audit universe is covered over time. This multi-year dimension is not captured by the three standard answer options. The breakdown by IAF size, sector and regulatory status shows limited variation from this overall pattern. One nuance worth noting: larger functions (16 FTE and above) more frequently select ‘Other’ (12–17%) than smaller ones (6%), reflecting a somewhat greater tendency towards hybrid or multi-year approaches, while regulated organisations show a modestly higher share of rolling plans (23%) compared to non-regulated functions (15%).

Country-level results show limited variation for the annual plan, but two countries stand out. Belgium has a notably high share of ‘Other’ responses (29%), which appears connected to regulatory requirements in the Belgian financial sector mandating coverage of all significant domains within a defined multi-year cycle. Sweden shows the strongest preference for the annual plan (87%), with very limited use of rolling or agile approaches.

The dominance of the annual plan contrasts with a broader professional trend. Risk in Focus 2026/27 observes that annual risk assessments and audit planning are quickly becoming outdated, and that CAEs are abandoning inflexible annual strategies in favour of more adaptable schedules driven by more regular risk assessments[2]. The Global Internal Audit Standards similarly signal a movement toward dynamic, risk-based planning rather than static annual plans (standard 9.4). The survey results suggest that this transition is underway in terms of intent, reflected in the widespread use of mid-year updates among rolling plan respondents and hybrid Other responses, but that the formal planning structure in most European internal audit functions remains anchored to the annual cycle.

Q6/Q7[3] — Source of influence on audit planning

Planning does not happen in a vacuum. Internal audit functions draw on a range of sources when developing and updating their audit plan, from organisational strategy and risk assessments to input from governance bodies, previous audit results, and external developments. Understanding which sources carry the most weight in practice offers insight into how internal audit positions itself within the organisation and how it balances internal priorities with external demands.

[2] Risk in Focus 2026/27, p. 3.

[3] This section incorporates the findings of Q7, which asked respondents to identify any additional sources that materially influence their audit planning beyond the predefined list.

Developing an internal audit plan involves two related but distinct steps. The first is gathering input: which sources of information shape the agenda? This is addressed in Q6, which asked respondents to rank nine predefined sources according to their influence on audit plan development. The second step is making choices: once the relevant information has been gathered, how do internal audit functions decide which engagements to include and in what order? This is addressed in Q8, which focuses on the criteria used to prioritise individual engagements. Together, the two questions map the planning process from orientation to decision.

We asked respondents to rank nine predefined sources according to their influence on the development and updating of the internal audit plan, assigning rank 1 to the most influential source. Sources considered not meaningful could be marked as N/A. The results below reflect the responses of 450 European internal audit professionals across nine countries[4].



Across all participating countries, Enterprise / IA risk assessment and organisational strategy & objectives emerge as the dominant sources of influence on audit plan development, with EU average ranks of 2.7 and 3.4 respectively. This pattern is strikingly consistent: in every country in the sample, these two sources occupy the top two positions. The finding aligns with the professional standards embedded in the Global Internal Audit Standards, which position risk-based planning as the foundation of internal audit work.
Board and audit committee input and executive management input rank third and fourth at EU level, with average scores close together (4.0 in both cases). Country-level differences are more visible here. In France and Norway, executive management input is ranked considerably higher relative to board input, while Switzerland shows the reverse pattern.

Previous IA results rank fifth overall (4.8), a position that is relatively stable across countries. Several respondents noted in their open-ended answers that ranking individual sources is in practice an artificial exercise: sources are typically assessed simultaneously and are mutually reinforcing rather than applied in sequence.

Legal & regulatory developments show the widest variation across countries, ranging from an average rank of 4.1 in Belgium to 6.1 in the Netherlands. Germany (4.9) and Lithuania (4.7) assign this source relatively more weight, while Norway (6.0) and the Netherlands rank it among the least influential planning inputs. These differences likely reflect variation in sector composition across national samples, a pattern that is explored further in the breakdown by regulatory status below.

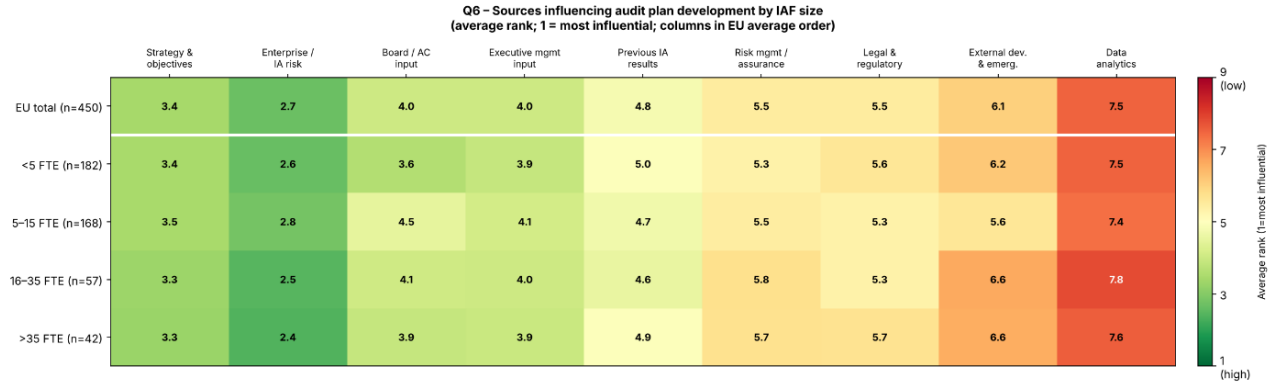
[4] Several respondents noted that ranking individual sources is difficult in practice, as planning decisions typically involve a simultaneous and integrated assessment of multiple inputs rather than a sequential prioritisation. Results should be interpreted with this in mind, particularly where average ranks between sources are close.

Beyond the predefined list, respondents identified additional sources in Q7 that materially influence their planning. The most frequently mentioned was the audit cycle or rotational scheme, a planning logic based on periodic coverage of the audit universe rather than risk-based prioritisation alone.[5] This points to a planning practice that in many organisations combines risk-based judgement with structural coverage commitments, two approaches that do not always align.

Breakdown by organisational context

The country-level picture raises the question of which underlying factors drive the observed differences. The following three figures break down the same ranking data by IAF size, sector, and regulatory status. Together they help distinguish between patterns that are broadly shared across the European internal audit profession and those that are shaped by organisational context.

IAF Size

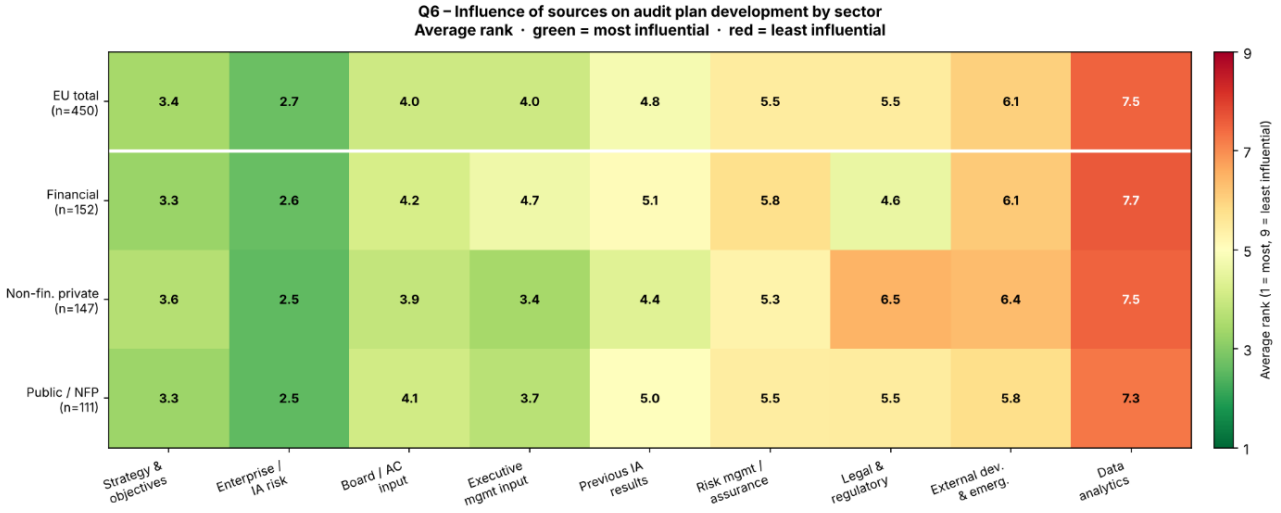


The breakdown by IAF size reveals a notably uniform picture. Across all four size categories, the ranking of sources follows the same pattern as the EU total: Enterprise / IA risk assessment and organisational strategy & objectives occupy the top two positions, and data analytics ranks last without exception. No source shows a range of more than one rank point across size groups. The one nuance worth noting is board / audit committee input, which is ranked somewhat higher by the smallest IAFs (3.6) than by mid-sized functions of 5–15 FTE (4.5).

The absence of size-related differentiation in planning sources is a finding in itself. Regardless of team size, European internal audit functions appear to draw on the same set of planning inputs and assign them broadly similar weight. The consistently low rank of data analytics is notable in its uniformity.

[5] Derived from responses to Q7: 'Are there any other sources that materially influence your audit planning? Please specify' (n=88 responses).

Sector



The sector breakdown reveals two meaningful differences against the overall EU pattern.

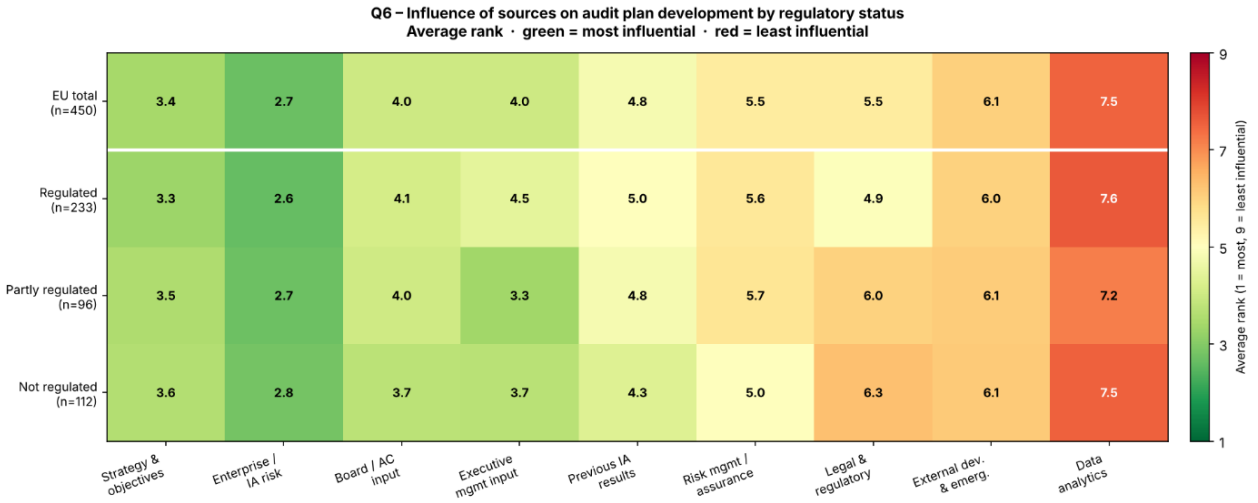
Legal & regulatory developments shows the sharpest contrast: financial sector organisations assign it an average rank of 4.6, making it their fourth most influential planning source, while non-financial private sector organisations rank it 6.5, close to the bottom. This gap of nearly two rank positions reflects a structural difference in planning context: for IAFs operating under prudential supervision, the regulatory agenda is a direct and unavoidable input to audit planning. Several respondents explicitly referenced central bank expectations, sector-specific audit cycle requirements, and EC regulations as planning drivers, consistent with this pattern[6].

Executive management input shows the opposite dynamic: non-financial private sector organisations rank it 3.4, making it their third most influential source, while financial sector organisations assign it 4.7, considerably lower. In heavily regulated environments, the external regulatory framework and board-level governance tend to set the audit agenda more directly, leaving less room for management to define planning priorities. Public and NFP organisations follow a similar pattern to non-financial private sector on this point (3.7).

The top two sources, Enterprise / IA risk assessment and organisational strategy, remain dominant across all three sectors, confirming that the profession's risk-based planning orientation is not sector-specific but a shared professional norm.

[6] Derived from responses to Q7: 'Are there any other sources that materially influence your audit planning? Please specify' (n=88 responses).

Regulatory status



The breakdown by regulatory status reinforces the sector findings. Legal & regulatory developments shows a clear gradient: fully regulated organisations assign it an average rank of 4.9, against 6.0 for partly regulated and 6.3 for non-regulated functions. Executive management input follows the same logic in reverse: partly regulated organisations rank it 3.3, fully regulated organisations 4.5. Where external supervision structures the audit agenda, management-driven input carries less weight, consistent with the pattern observed by sector.

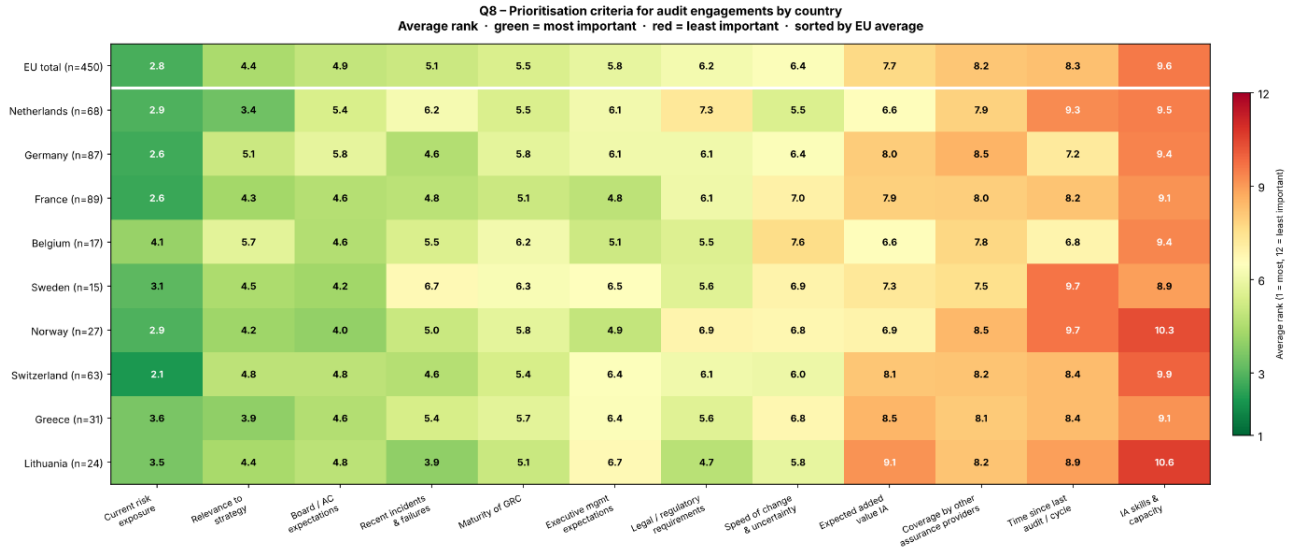
Previous IA results are ranked somewhat higher by non-regulated organisations (4.3) than by regulated ones (5.0), suggesting that where external mandates do not define priorities, continuity from prior audit work plays a larger role.

Enterprise / IA risk assessment and organisational strategy & objectives remain the top two sources across all regulatory groups, a finding consistent with the risk-based planning mandate in the Global Internal Audit Standards.

Q8/Q9[7] — Engagement prioritisation criteria

This question asked respondents to rank ten predefined criteria according to their importance in prioritising individual audit engagements, with 1 representing the highest priority. Where Q6 identified the informational sources that feed into planning, Q8 captures the decision logic applied when translating those inputs into a concrete audit plan.

[7] This section incorporates the findings of Q9, which asked respondents to identify any additional factors that materially influence the prioritisation of internal audit engagements beyond the predefined list.



Across all participating countries, current risk exposure ranks first as the primary criterion for prioritising audit engagements, with an EU average rank of 2.8. This result is unambiguous and consistent: no other criterion comes close, and the pattern holds in every country without exception. Switzerland assigns it the highest weight of all (2.1), Belgium the lowest, though still ranking it first at 4.1.

Relevance to organisational strategy ranks second at EU level (4.4), followed by board and audit committee expectations (4.9) and recent incidents, losses or control failures (5.1). The positioning of board expectations ahead of executive management expectations (5.8) is consistent across most countries and aligns with the independence orientation embedded in the Global Internal Audit Standards: internal audit directs its prioritisation more towards the governance layer than towards management.

Recent incidents show the widest country-level variation of all criteria, ranging from 3.9 in Lithuania to 6.7 in Sweden. Lithuania and Greece assign considerably more weight to this criterion than the EU average. Legal and regulatory requirements show meaningful variation (4.7 in Lithuania, 7.3 in the Netherlands), confirming the pattern observed at Q6: where regulatory pressure is high, it shapes not only the sources consulted but also the prioritisation of individual engagements.

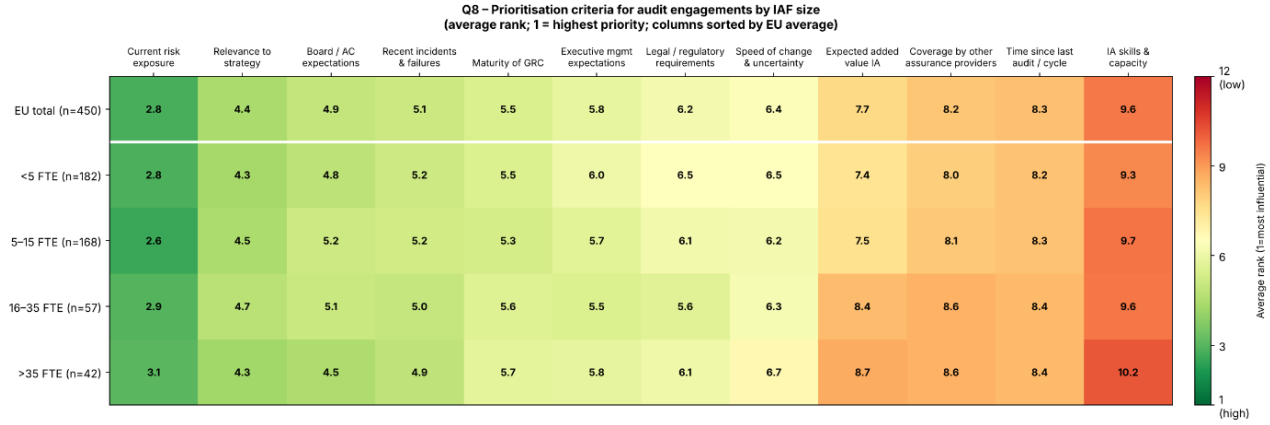
At the lower end, IA skills and capacity ranks last in every country without exception (EU average 9.6). That resource constraints are not formally incorporated as a prioritisation criterion is a notable finding. Several respondents on Q9 acknowledged that practical considerations do play a role in practice, but this is not reflected in the formal ranking.[8]

Breakdown by organisational context

As with Q6, the following figures break down the prioritisation criteria by IAF size, sector and regulatory status, to distinguish between patterns that are broadly shared and those that reflect organisational context.

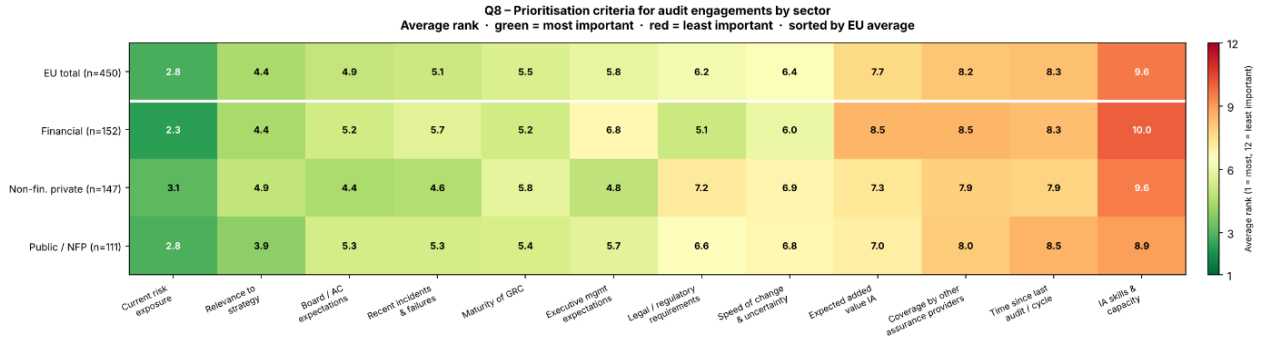
[8] Derived from responses to Q9: 'Are there any other factors that materially influence the prioritisation of Internal Audit engagements?' (n=25 substantive responses).

IAF Size



The breakdown by IAF size shows a broadly uniform picture, consistent with the finding at Q6. Current risk exposure ranks first across all size categories, and the overall ordering of criteria closely follows the EU average in every group.

Sector

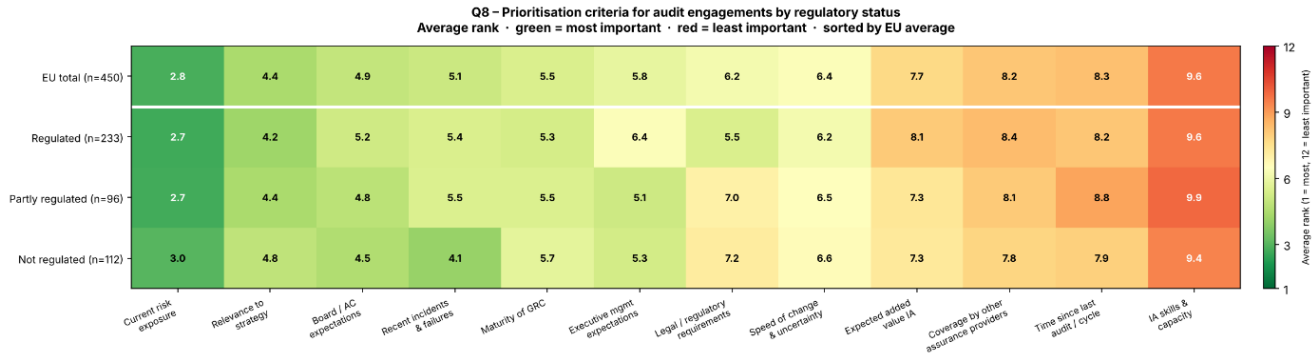


The sector breakdown reveals two meaningful differences. Legal and regulatory requirements show the sharpest contrast: financial sector organisations assign it an average rank of 5.1, compared to 7.2 for non-financial private sector and 6.6 for public and NFP organisations. This mirrors the pattern observed at Q6 and confirms that regulatory pressure shapes not only the informational sources consulted but also the weight assigned to individual engagement criteria.

Executive management expectations follow the opposite pattern: non-financial private sector organisations rank this criterion considerably higher (4.8) than financial sector organisations (6.8), with public and NFP in between (5.7).

Current risk exposure ranks first in all three sectors without exception.

Regulatory status



The regulatory breakdown shows the largest differentiation on legal and regulatory requirements: regulated organisations assign this criterion an average rank of 5.5, compared to 7.0 for partly regulated and 7.2 for non-regulated organisations. This pattern aligns with the findings at Q6, where the same gradient was observed for legal and regulatory developments as an informational source.

Recent incidents and failures show the opposite direction: non-regulated organisations rank this criterion at 4.1, noticeably higher than regulated (5.4) and partly regulated organisations (5.5). Executive management expectations also differ: regulated organisations rank this criterion lower (6.4) than partly regulated (5.1) and non-regulated organisations (5.3).

Current risk exposure ranks first across all three regulatory categories.

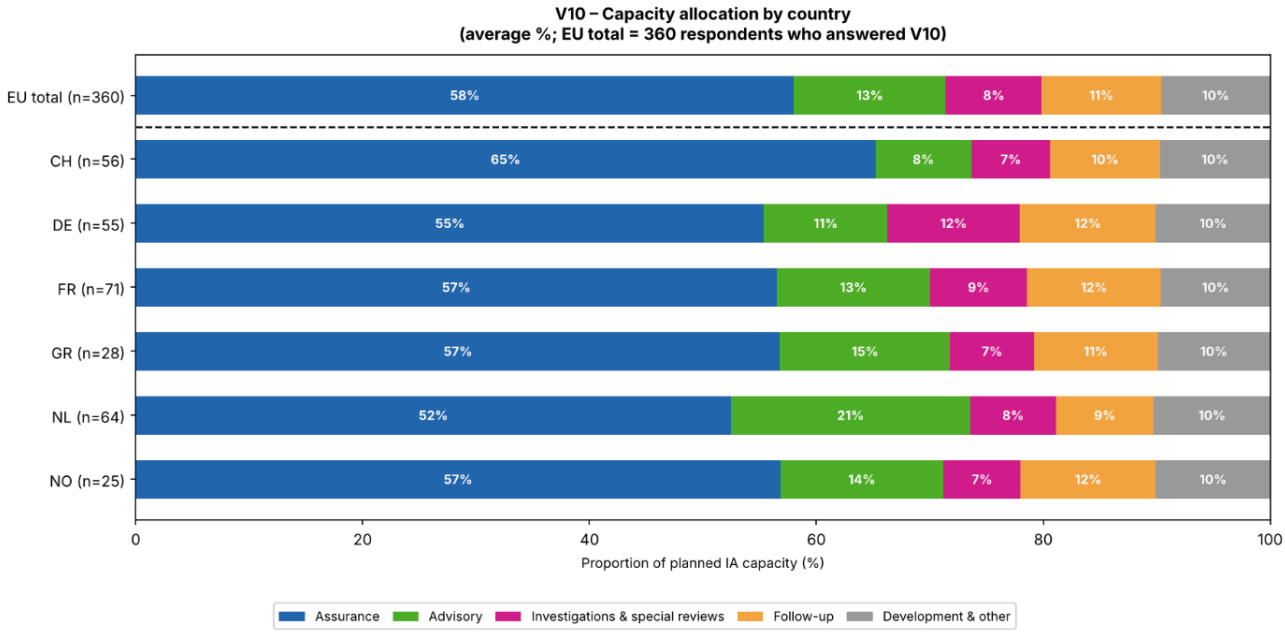
Q10 — Capacity allocation across activity types

The previous questions examined how internal audit functions approach planning: what sources inform the audit plan and what criteria drive the prioritisation of individual engagements. This question shifts to outcomes: how is planned internal audit capacity actually distributed across different types of activity?

Respondents were asked to allocate 100% of their planned capacity across five categories: assurance engagements, advisory engagements, investigations and special reviews, follow-up activities, and development, quality and other internal audit activities. Of the 450 European respondents, 360 completed this question[9].

Across the European sample, assurance engagements account for the largest share of planned capacity at an average of 58%, followed by advisory engagements (13%), follow-up activities (11%), development and other activities (10%), and investigations and special reviews (9%).

[9] Due to this lower response rate, four countries that met the threshold for earlier questions (Belgium, Lithuania, Sweden and the United Kingdom) fall below the minimum of 15 respondents required for country-level comparison and are therefore not included in the country breakdown.



Across the six countries meeting the response threshold, the share of capacity allocated to assurance ranges from 52% in the Netherlands to 65% in Switzerland. Advisory engagements show the most pronounced country variation: the Netherlands allocates an average of 21% of planned capacity to advisory work, compared to 9% in Switzerland and 11% in Germany, with France (14%), Norway (14%) and Greece (15%) positioned between these extremes.

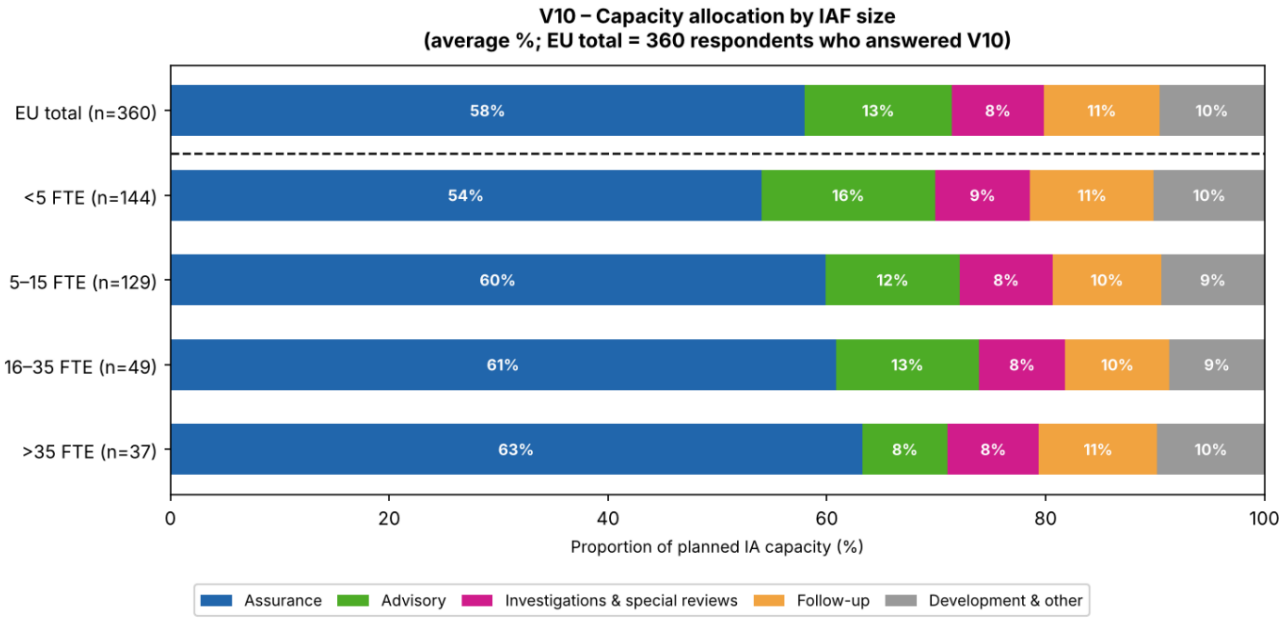
The remaining categories - investigations and special reviews, follow-up activities, and development and quality activities - show limited variation across countries, with most values clustering around the European average.

For context, the IIA's Vision 2035 report found that internal audit functions currently spend approximately 76% of their time on assurance and 24% on advisory work, with respondents expecting this to shift to 59% and 41% respectively by 2035. The European figures in this benchmark, 58% assurance and 13% advisory, reflect a different sample and survey methodology and are therefore not directly comparable, but they suggest that the advisory share in European practice may be lower than the global picture indicates[10].

Breakdown by organisational context

The breakdowns by sector and regulatory status show no materially different patterns from the European average and are therefore not included in this analysis. The breakdown by IAF size does reveal a consistent pattern and is presented below.

[10] IIA, *Vision 2035: A Call to Action for the Internal Audit Profession* (The IIA Research Foundation, 2023), p. 25, Figure 13.



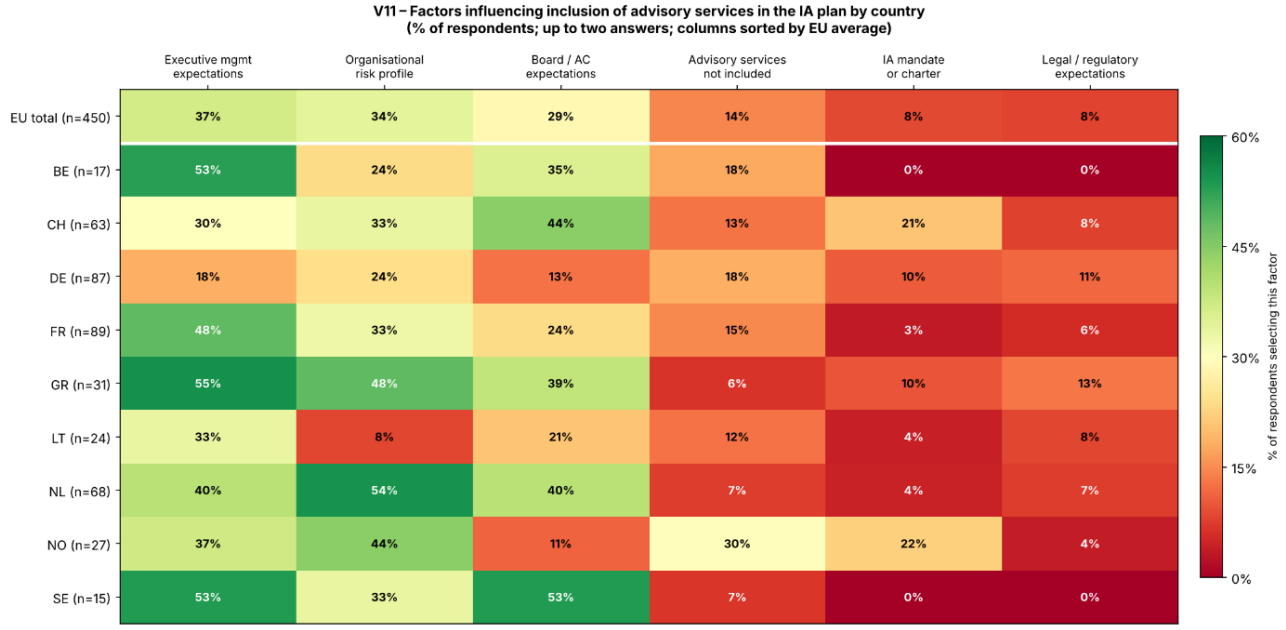
The breakdown by IAF size reveals a consistent pattern: as functions grow larger, the share of capacity allocated to assurance increases and the share allocated to advisory engagements decreases. Functions with fewer than five FTE allocate an average of 54% of planned capacity to assurance and 16% to advisory work. At the other end of the scale, functions with more than 35 FTE allocate 63% to assurance and 8% to advisory engagements.

The remaining categories - investigations and special reviews, follow-up activities, and development and quality activities - show no meaningful variation across size groups.

Q11 — What most influences the extent to which advisory services are included in your Internal Audit plan?

Having established how internal audit capacity is distributed across activity types, this question examines what drives the inclusion of advisory services in the internal audit plan. Respondents were asked to select up to two factors that most influence the extent to which advisory engagements are included. Those for whom advisory services are not part of the plan were asked to select that option only.

Across the European sample, executive management expectations (37%) and organisational risk profile and needs (34%) are the most frequently cited factors, followed by expectations of the board or audit committee (29%). Legal and regulatory expectations and the internal audit mandate or charter each play a role for fewer than one in ten respondents. Fourteen percent of respondents indicate that advisory services are not included in their internal audit plan.



The country breakdown reveals meaningful variation in what drives advisory services. Executive management expectations show the widest range: from 18% in Germany to 55% in Greece and 53% in Belgium and Sweden. The Netherlands stands out on organisational risk profile and needs, with 54% of respondents citing this factor, well above the European average of 34% and consistent with the relatively high advisory allocation observed in Q10.

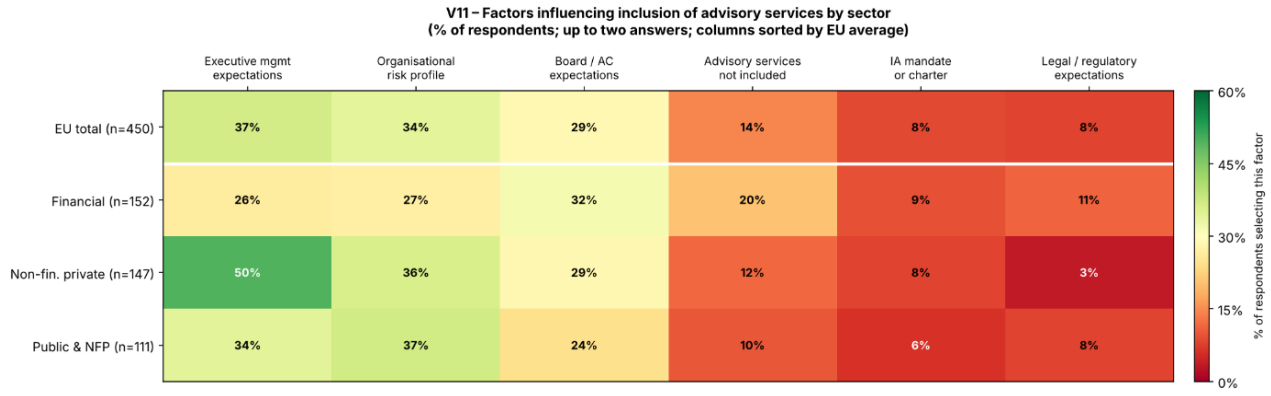
Norway reports the highest share of respondents indicating that advisory services are not included in their internal audit plan (30%), compared to 7% in the Netherlands and 6% in Greece. Germany also scores above average on this point (18%).

Board and audit committee expectations are cited most frequently in Sweden (53%) and Switzerland (44%), and least in Norway (11%) and Germany (13%).

Open-ended responses add three recurring observations. Several respondents indicate that the maturity of the subject area influences the choice between advisory and assurance work, with lower governance maturity seen as a trigger for advisory engagement. Available capacity and in-house expertise are mentioned as limiting factors, independent of organisational demand. A number of respondents also note that advisory work is largely ad hoc and request-driven, and therefore falls outside the formal planning process altogether.

Breakdown by organisational context

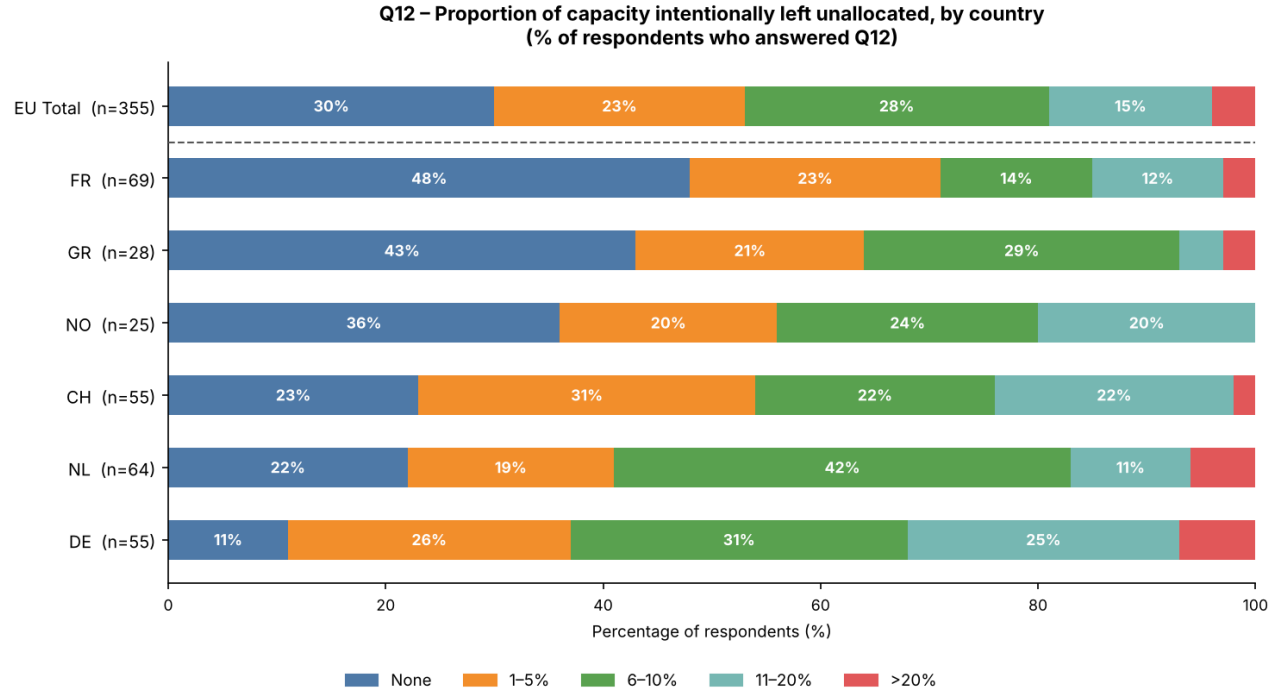
The figure below shows the distribution of responses by sector. Breakdowns by IAF size and regulatory status showed no materially different patterns and are not presented separately.



Across the three sectors, executive management expectations show the largest variation: 50% of non-financial private organisations report this as a factor, compared to 34% in public & NFP and 26% in the financial sector. Board and audit committee requests, by contrast, are relatively more prominent in the financial sector (32%) than in public & NFP (24%). Changes in the risk profile are cited at broadly comparable rates across all three sectors (27–37%). The share of organisations reporting that advisory services are not included in the audit plan is highest in the financial sector (20%), compared to 12% in non-financial private and 10% in public & NFP.

Q12 — What proportion of available Internal Audit capacity is intentionally left unallocated at the start of the planning period?

Respondents were asked what proportion of available internal audit capacity is intentionally left unallocated at the start of the planning period. Of the 450 European respondents, 355 answered this question. The country-level comparison is based on respondents who answered Q12 and includes only countries with at least 15 respondents answering this question

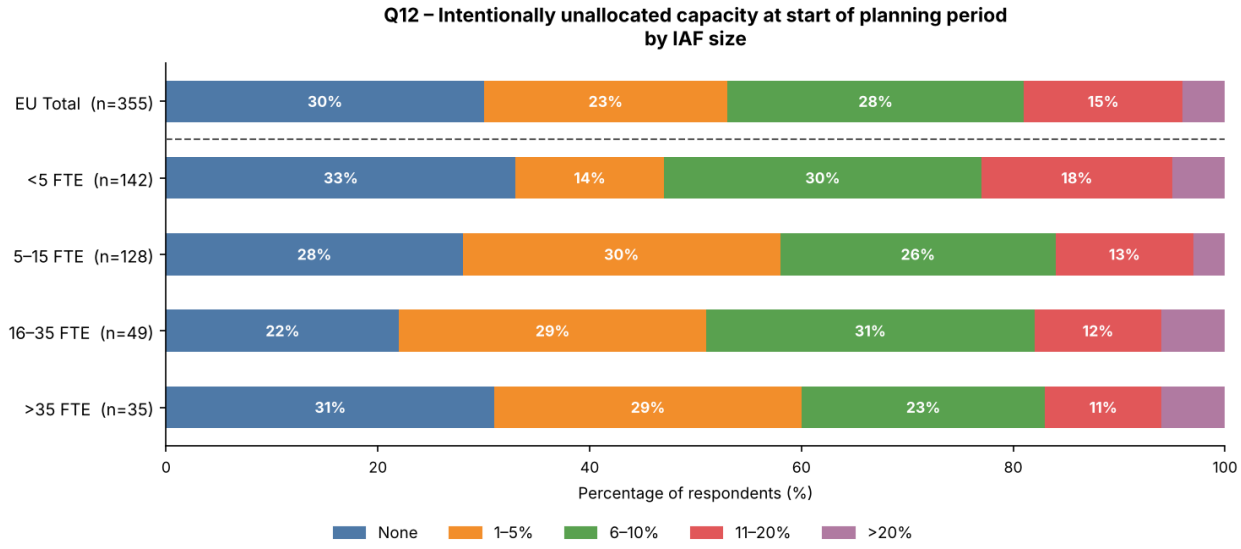


Across the 355 respondents who answered this question, 30% report that no capacity is intentionally left unallocated at the start of the planning period. Among those who do reserve capacity, the 6–10% band is the most common (28%), followed by 1–5% (23%) and 11–20% (15%). Only 5% of respondents reserve more than 20% of available capacity. Taken together, 70% of respondents reserve some unallocated capacity, with the majority keeping this within a 10% bandwidth.

Country-level results show notable variation. France stands out with 48% of respondents reporting no unallocated capacity, well above the EU average; Greece shows a similarly high share at 43%. Germany, by contrast, shows the lowest share of "None" responses (11%) and the highest combined share of respondents reserving 11% or more (32%). The Netherlands concentrates strongly in the 6–10% band (42%), while Norway and Switzerland show relatively balanced distributions across the lower bandwidths.

Breakdown by organisational context

The figure below shows the distribution of intentionally unallocated capacity by IAF size. Breakdowns by sector and regulatory status show no meaningful differences and are not reported separately.



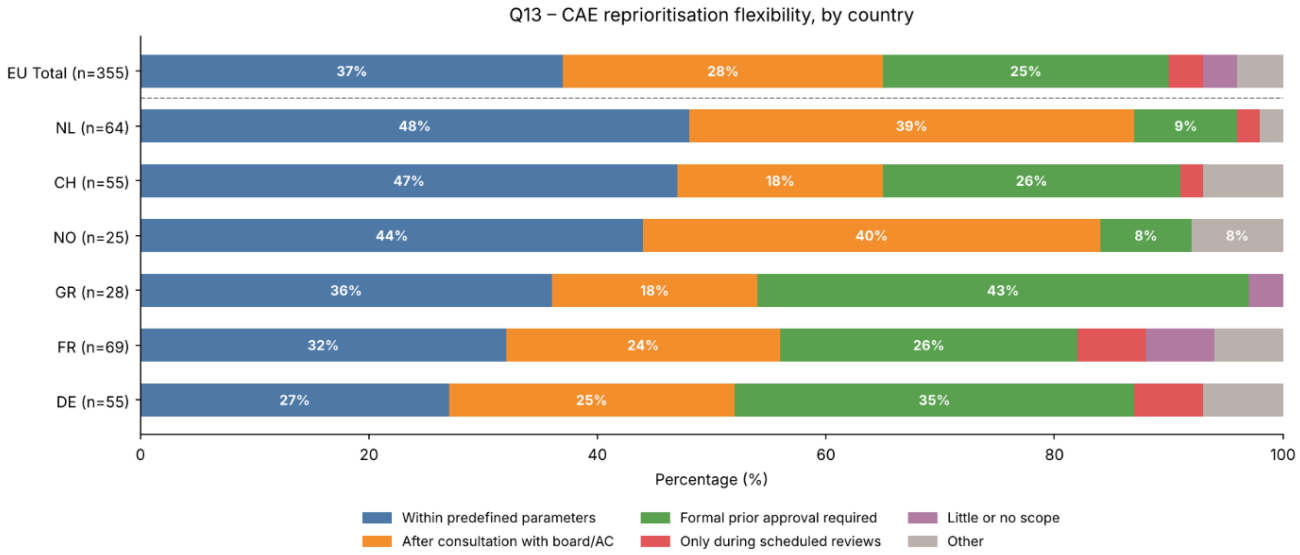
Risk in Focus 2026/2027 notes that many internal audit functions have abandoned inflexible, annual planning strategies, with more regular risk assessments now driving adaptable schedules[11]. Of the 355[12] respondents who answered Q12, the distribution of intentionally unallocated capacity shows limited variation by IAF size. The proportion of functions that leave no capacity unallocated ("None") ranges from 22% (16–35 FTE) to 33% (<5 FTE), compared to an EU total of 30%.

The most notable difference concerns the narrowest bandwidth (1–5%): smaller functions (<5 FTE) select this option less often (14%) than mid-sized and larger functions (29–30%), which instead show a higher share in the 6–10% category.

Q13 — When significant risks change during the year, to what extent can the CAE reprioritize the approved internal audit plan?

The question examines the extent to which governance arrangements allow the CAE to respond to changing risks during the year, and how the relationship between formal plan approval and operational flexibility is structured in practice.

[11] IIA Europe, *Risk in Focus 2026/2027*, p. 3.
[12] The IAF size breakdown is based on 354 respondents; one respondent who answered Q12 did not indicate an IAF size and is included in the EU Total only.



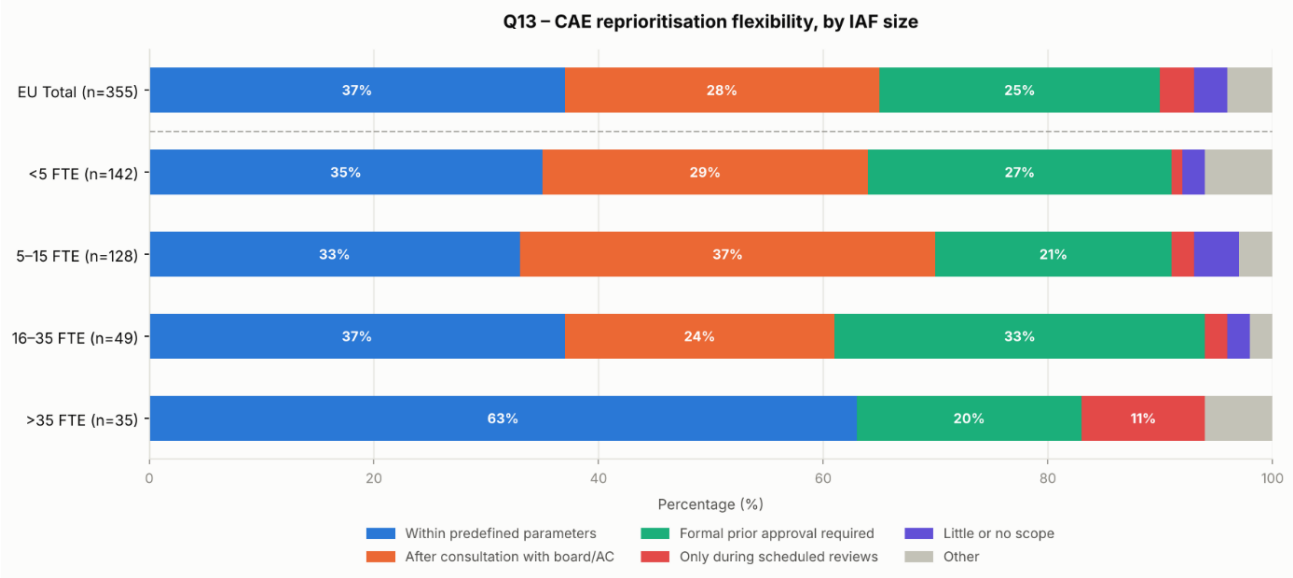
Of the 355 European respondents who answered this question, the majority operate under governance arrangements that allow the CAE to adjust the audit plan without formal prior approval: 37% may reprioritise within predefined parameters, informing the board or audit committee afterwards, and 28% do so after consultation. A quarter of respondents (25%) indicated that significant changes require formal prior approval by the board or audit committee. Very few respondents reported being limited to scheduled plan reviews (3%) or having little or no scope for reprioritisation at all (3%)

Risk in Focus 2026/2027 notes that many internal audit functions have abandoned inflexible, annual planning strategies, with more regular risk assessments now driving adaptable schedules[13]. The IIA's Vision 2035 emphasises that internal audit functions must instil agility and innovation in audit processes to adapt to fast-changing business needs and risks, and that the profession needs to be able to accomplish annual plan objectives while retaining the ability to pivot to emerging priorities[14]. The findings of this question suggest that governance arrangements in a majority of European IAFs are broadly consistent with that direction: most CAEs have at least some capacity to respond to emerging risks without first obtaining formal approval.

Breakdown by organisational context

The figure below shows the distribution of intentionally unallocated capacity by IAF size. Breakdowns by sector and regulatory status show no meaningful differences and are not reported separately.

[13] IIA Europe, *Risk in Focus 2026/2027: Hot topics for internal auditors* (2026), p. 3.
[14] IIA, *Vision 2035* (2025), p. 34.



Across IAF size groups, responses show a notable pattern by organisational scale. In the three smaller groups (<5 FTE, 5–15 FTE, 16–35 FTE), responses are broadly distributed across the first three answer options, with between 21% and 37% in each. The 5–15 FTE group stands out within this range, with the highest share reporting reprioritisation after consultation with the board or audit committee (37%). The >35 FTE group differs markedly: 63% operate within predefined parameters, the highest share across all groups, while none indicated reprioritisation after consultation (0%). This group also reports the highest share limited to scheduled plan reviews (11%).

Q14 — What is the most important change your IAF intends to make to its internal audit planning approach in the next two years?

The final question invited respondents to identify the most important change their IAF intends to make to its internal audit planning approach in the next two years. Of the 450 European respondents, 248 provided a substantive answer. The responses were grouped into five recurring themes; individual answers may reflect more than one theme

Thema	n[15]	Illustratief citaat
AI en data analytics	97	*"Automate most of the risk assessment process by leveraging AI solutions"*
Dynamische / agile planning	74	*"Move from annual IA plan to roll-forward plan"*
Strengthening risk assessment	65	*"Conduct the risk assessment more than once a year to reflect continuous changes"*
Audit universe and scope	64	*"Less completeness-driven and more risk-focused"*
Stakeholder alignment and governance	46	*"Enhance engagement with the Board Audit Committee to ensure that the internal audit plan reflects the organisation's key risks"*

AI and data analytics is by far the most frequently mentioned theme, cited in 97 responses. References range from using AI to support risk assessment and prioritisation to broader ambitions around continuous monitoring and automated planning processes. The second most prominent theme, more dynamic or agile planning, reflects a structural shift away from fixed annual plans towards rolling, quarterly or continuously

[15] *Individual responses may reflect more than one theme.*

updated planning cycles. Risk assessment and audit universe and scope each appear in approximately a quarter of responses, often in conjunction with one of the first two themes: respondents describe more frequent risk assessments, a redesign of the audit universe, or a greater focus on strategic and emerging topics. Stakeholder alignment and governance is the least frequently mentioned theme, but the responses in this category point to a deliberate effort to strengthen the relationship between audit planning and the expectations of the board, audit committee and second line.

The dominance of AI and data analytics as a theme aligns with the IIA's Vision 2035, which calls on internal audit functions to embrace AI and advanced technologies to enhance both the efficiency and the quality of audit processes[16]. The intention to strengthen risk assessment and move towards more dynamic planning cycles reflects the requirements of the Global Internal Audit Standards, which establish risk-based planning as a core obligation and expect the CAE to update the audit plan in response to changes in the organisation's risks, strategies and operating environment (standard 9).

Observations

The findings of this benchmark reveal how European internal audit functions approach the planning of their work, from the sources that feed into the annual plan to the governance arrangements that govern flexibility during the year. The figures invite discussion rather than firm conclusions; the observations below summarise the European picture, and readers are encouraged to relate the country-level charts to their own context.

Organisational strategy and enterprise risk assessment are the dominant sources of influence on audit planning, while regulatory and backward-looking inputs rank consistently lower across Europe. Engagement prioritisation follows a similar logic: strategic relevance, impact, and likelihood of materialisation lead, while mandatory requirements and recent incidents trail. Annual planning remains the primary approach across all organisational contexts, though a meaningful share of functions operates with rolling or hybrid arrangements. Advisory services are broadly embedded in European audit plans, driven primarily by the organisational risk profile and needs rather than by mandate or stakeholder expectation alone. Governance arrangements for mid-year reprioritisation reflect a majority of CAEs operating with at least some flexibility to respond to emerging risks without prior formal approval. Looking ahead, respondents identify greater use of data analytics and AI, more dynamic risk assessment, and closer alignment with evolving audit universes as the most important intended changes to their planning approach.

About this poll

The European IIA institutes conduct regular short polls to gather current insights from practice. The results serve as a basis for knowledge sharing, practice guides and further professional development.

A note on future editions

This edition did not include a question inviting respondents to suggest topics for future benchmarks; the list of potential themes from previous editions remains available and will inform the agenda for subsequent surveys. Email addresses were not collected as part of this survey. Results will be distributed through the national IIA institutes, ensuring broad reach across the European membership.

[16] IIA, *Vision 2035* (2025), p. 34.

Appendix: Netherlands - Additional findings

The analyses below supplement the main European findings with NL-specific observations across five questions. For Q6, Q10 and Q13, sector-level breakdowns are presented as charts; for Q8 and Q11 the Dutch data do not support additional graphics but the key deviations from the European average are identified and described. Together, these findings reflect a coherent pattern that runs across multiple questions.

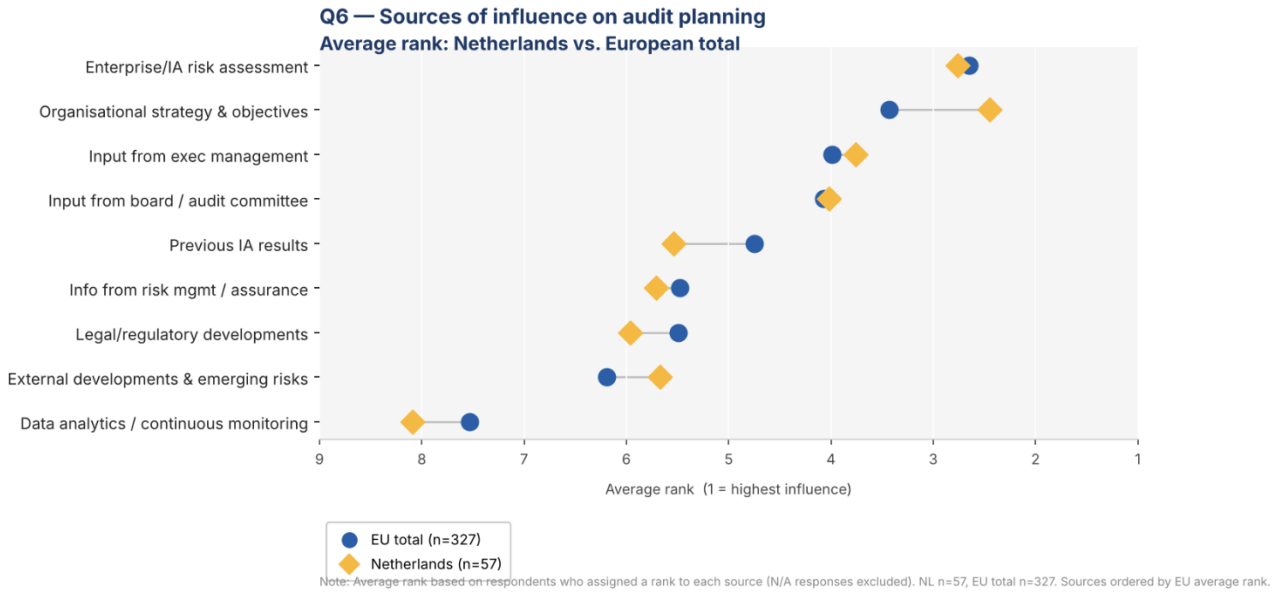
The Dutch profile visible across these questions is consistent with broader trends in the profession. Risk in Focus 2026/2027 - the annual survey of CAEs and senior internal audit leaders across Europe - documents a structural development: risks are becoming more interconnected and the speed of change is increasing. These conditions place specific demands on audit planning. A plan fixed at the start of the year and largely adhered to thereafter aligns progressively less well with a risk landscape that can shift materially within the year. Dynamic risk assessment and responsive reprioritisation are, in that context, not merely methodological preferences, but professional responses to the nature of the operating environment.

Vision 2035 - the IIA's prospective research into the future of the internal audit profession - projects a shift in the balance between assurance and advisory activity: from 76% assurance and 24% advisory at present to 59% and 41% respectively by 2035. "Being a trusted advisor" is identified as the second most important aspect of the internal audit function in that horizon. The Dutch benchmark findings reported here are directionally consistent with this trajectory: the stronger strategic orientation in planning inputs (Q6, Q8), the broad and risk-driven inclusion of advisory in the audit plan (Q10, Q11), and the relative flexibility in mid-year governance (Q13) together characterise a function that is actively positioning itself as a strategic conversation partner - at a level of maturity that the profession as a whole is expected to move towards.

Sources: Risk in Focus 2026/2027, IIA Nederland / IIA Europe (September 2026); Vision 2035 - The Future of Internal Audit, IIA Global (2024).

Q6 — Sources of influence on audit planning: Netherlands vs. European total

The chart below shows the average rank assigned to each source of influence on audit planning, for Dutch respondents and the European total. A lower average rank indicates greater influence.



Dutch respondents rank organisational strategy and objectives markedly higher than their European peers as a source of influence on audit planning. In the Netherlands, 39% of respondents ranked this source first, compared to 27% for the European total. Across all respondents who provided a ranking, the average rank assigned to organisational strategy by Dutch respondents was 2.5, versus 3.4 for the European total — the largest country-level deviation of any source in this question (NL n=57, EU n=327).

Conversely, legal, regulatory and supervisory developments receive a higher average rank in the Netherlands (6.0) than in the European total (5.5), indicating lower relative influence. Enterprise and internal audit risk assessment ranks similarly in the Netherlands and the European total (average rank 2.8 and 2.7 respectively), suggesting that the relatively higher weight given to organisational strategy is not at the expense of risk-based input, but rather of regulatory and backward-looking sources: previous internal audit results also receive a higher average rank in the Netherlands (5.5) than in the European total (4.8).

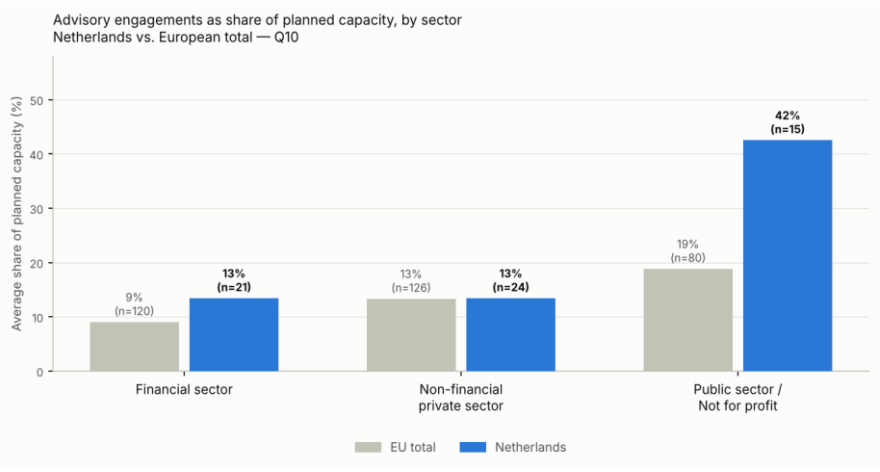
Q8 — Prioritisation criteria: Netherlands vs. European total

The Dutch pattern in Q6 extends into the prioritisation criteria examined in Q8. Relevance to organisational strategy and objectives receives an average rank of 3.4 in the Netherlands, compared to 4.4 for the European total — the second largest deviation in this question. Dutch respondents also assign greater weight to speed of change and uncertainty (average rank 5.5 NL vs. 6.4 EU) and to expected added value of internal audit involvement (average rank 6.6 NL vs. 7.7 EU, with 10% ranking it first versus 3% for the EU). These three factors together suggest a prioritisation logic oriented towards forward-looking relevance and value creation.

At the other end of the ranking, legal, regulatory or mandatory requirements receive an average rank of 7.3 in the Netherlands, compared to 6.2 for the European total — the lowest country-level ranking for this factor among the countries with sufficient respondents. Recent incidents and control failures also rank lower in the Netherlands (average rank 6.2) than in the European total (5.1), and no Dutch respondent placed this factor first, compared to 8% for the European total. This pattern is consistent with an audit planning approach that is proactively oriented towards emerging risks and strategic relevance, rather than driven by reactive signals.

Q10 — Advisory capacity by sector: Netherlands vs. European total

The chart below shows the average share of planned Internal Audit capacity allocated to advisory engagements, broken down by sector, for Dutch respondents and the European total.



Note: Figures represent average percentages across respondents within each sector who provided capacity allocation data. NL n per sector: Financial 21, Non-financial private 24, Public sector / NFP 15. EU n: Financial 120, Non-financial private 126, Public sector / NFP 80.

In the financial sector and non-financial private sector, Dutch IAFs allocate a similar share of capacity to advisory engagements as the European average (13% in both cases for NL; 9% and 13% respectively for the EU). The picture is markedly different in the public sector and not-for-profit segment: Dutch respondents in this sector report an average advisory share of 42%, compared to 19% for the European public sector/NFP group.

This difference is internally consistent across the Dutch public sector responses — the median advisory share is 40%, and the distribution does not appear to be driven by a small number of outliers. The finding should be interpreted with caution given the limited sample size (NL public/NFP n=15), but the scale of the gap relative to the European benchmark warrants attention. A plausible explanation is that Dutch public sector IAFs more frequently operate with a broader mandate that encompasses advisory roles alongside traditional assurance, but the data do not allow this to be verified directly.

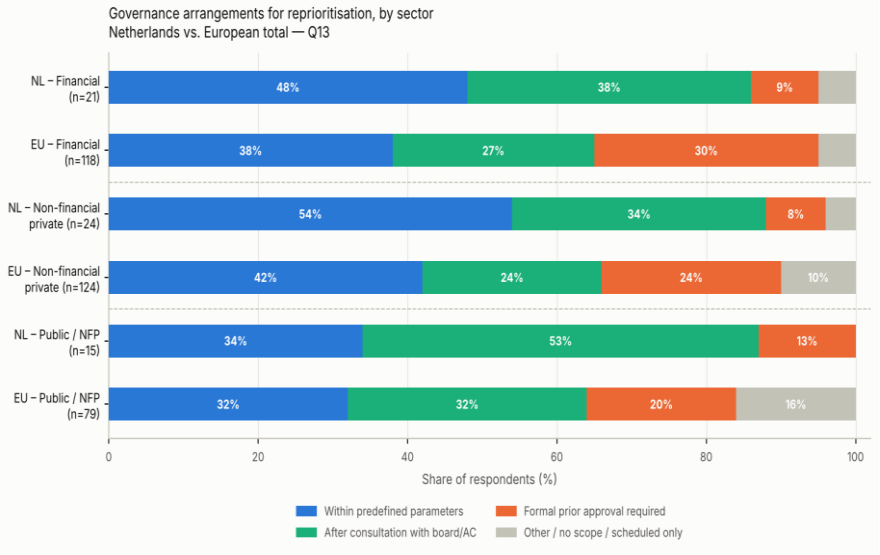
Q11 — Drivers of advisory services in the audit plan: Netherlands vs. European total

Dutch respondents identify the organisational risk profile and needs as the primary driver of advisory services more frequently than the European average: 58% selected this option, compared to 42% for the European total (n=64 NL, n=360 EU). Among the countries with sufficient respondents, the Netherlands records the highest share for this driver.

At the same time, only 8% of Dutch respondents indicated that advisory services are not included in their internal audit plan at all, compared to 18% for the European total. In several peer countries this share is considerably higher: 29% in Germany and 32% in Norway. This confirms that the elevated advisory allocation observed in Q10 is a broad characteristic of Dutch internal audit functions, not limited to a specific sector or organisational type, and that the inclusion of advisory services is predominantly driven by a risk-based assessment of where internal audit can add value — rather than by mandate requirements or stakeholder expectations alone.

Q13 — Governance arrangements for reprioritisation, by sector: Netherlands vs. European total

The chart below compares the governance arrangements that govern the CAE's ability to reprioritise the audit plan during the year, broken down by sector, for Dutch respondents and the European total.



Note: Each row shows the distribution across response options for that group. "Other / no scope / scheduled only" combines three answer options each representing less than 10% of responses within the group. NL n per sector: Financial 21, Non-financial private 26, Public sector / NFP 15. EU n: Financial 122, Non-financial private 130, Public sector / NFP 87.

Dutch respondents across all sectors show a relatively low reliance on formal approval requirements for reprioritisation. In the financial sector, 86% of Dutch IAFs can reprioritise based on CAE discretion alone or with only consultation to the audit committee, compared to 65% for the European financial sector. In the non-financial private sector, 88% of Dutch respondents report this level of flexibility, against 66% for the European total. In the public sector and not-for-profit segment, the pattern is more mixed and closer to the European average.

This governance flexibility is consistent with the forward-looking planning orientation observed in Q6 and Q8: a function that weights speed of change and strategic relevance in its planning logic requires correspondingly flexible governance arrangements to act on those priorities during the year. The Dutch data suggest this alignment between planning philosophy and governance structure is broadly present across the private sector and less pronounced in the public sector where formal approval requirements may be more deeply embedded in governance frameworks.