



# 2026 Internal Audit IA Operations Focus Areas

November 2025



# Internal Audit Operations Focus Areas for 2026

Internal Audit (IA) is at an inflection point. As organizations face unprecedented regulatory change, technological disruption, and stakeholder scrutiny, IA must move beyond incremental improvements to remain relevant. 2026 demands a bold shift — from functionally efficient to **strategically indispensable**. The opportunity is to elevate IA's role from provider of assurance to **catalyst to anticipate risk and to be a strategic driver of resilience, trust, and long-term value creation**.

At Deloitte, we believe Internal Audit is entering a new era — one defined by **intelligence, integration, and impact**. Leading IA functions are redesigning their operating models, embedding digital capabilities, strengthening talent, and aligning more closely with the organization's strategic priorities.

*Deloitte's Internal Audit Operations Focus Areas for 2026* highlights the key priorities shaping the future of the function:

- **IA Operating Model Refresh**
- **Leveraging Agentic Artificial Intelligence (AI) within Internal Audit**
- **Adopting and Complying with the Institute of Internal Auditor's (IIA) Global IA Standards**
- **Accelerating Talent Considerations**
- **Selecting a Governance, Risk, and Compliance (GRC) Tool**
- **Innovation**
- **Connected Risk Across the 1st, 2nd, and 3rd Lines**

These focus areas reflect Deloitte's perspective on how Internal Audit can evolve into a **strategic driver of organizational resilience, innovation, and value creation** — helping organizations stay ready for what's next.

In parallel and with a focus on the hot topics being considered for Internal Audit plans in the coming year, Deloitte has released a **sister publication — 2026 Internal Audit Hot Topics** — which spotlights the “Mega Hot Topic” of Agentic AI, as well as critical operational risks like mergers & acquisitions (M&A), large-scale transformations, regulatory compliance, supply chain, and third-party risk management, alongside technology and cyber priorities such as vulnerability management, quantum computing, and cloud security.



# Internal Audit Operations Focus Areas for 2026 continued

01

## IA OPERATING MODEL REFRESH

### Summary

Functions are being asked to provide more value, faster, and with deeper insight, all while adapting to new Global IA Standards, digital disruption, and connected risk demands. A refresh of the IA operating model is no longer a periodic exercise — it's a continuous design challenge that balances independence with adaptability.

### Tactical Considerations

- **Purpose and mandate alignment**

- Is IA's purpose clearly articulated and aligned with the organization's purpose, strategy, and stakeholder expectations?
- Should IA's remit expand beyond “assure, advise, anticipate” to include “accelerate” — helping management embed learning and drive action faster?

- **Agility and delivery model**

- How agile is the function's methodology? Can it pivot assurance delivery as risks shift quarter-to-quarter?
- Is IA embedding “sprint” approaches, continuous scoping, and rapid reporting into the model to meet stakeholder's demand for speed?

- **Digital enablement**

- Is technology embedded across the lifecycle — from dynamic risk sensing, full population analytics, and automated testing to AI-assisted reporting?
- Does the operating model leverage GRC platforms, analytics, dashboards, and automation as the backbone of execution?

- **Talent and teaming**

- Does the function have the right skills mix (e.g., cyber, AI, Sustainability, transformation) and flexibility to scale resources as needed including leveraging a co-source provider and having access to subject-matter expertise?
- Is IA talent strategy designed for digital fluency and cross-functional teaming, not just technical audit proficiency?

- **Integration and connected assurance**

- How does IA coordinate with risk management, compliance, and other assurance providers to avoid duplication, identify opportunities for reliance, and close coverage gaps?
- Is there a clear operating framework for “connected risk” across 1st, 2nd, and 3rd lines?

- **Stakeholder engagement and impact**

- Does the model allow for closer partnership with the Board and management, while preserving independence?
- Are reporting, insight, and communication practices designed to influence decisions, not just record findings?



# Internal Audit Operations Focus Areas for 2026 continued

02

## LEVERAGING AGENTIC AI WITHIN INTERNAL AUDIT

### Summary

Agentic AI has the potential to fundamentally reshape how Internal Audit operates — moving from periodic, manual reviews to **continuous, intelligence-driven assurance**. By embedding AI agents within the audit lifecycle, Internal Audit can enhance efficiency, coverage, and foresight while demonstrating responsible innovation.

### Tactical Considerations

- **Continuous auditing and monitoring:** Deploy AI agents to autonomously test controls, flag anomalies, and track transactions in near real time to expand assurance coverage.
- **Risk sensing and trend analysis:** Integrate agentic tools that continuously scan internal and external data to detect emerging risks and trigger adaptive audit responses.
- **Dynamic audit planning and scoping:** Enable AI-driven analysis of risk registers, operational data, and external indicators to dynamically prioritize audit focus areas.
- **Controls rationalization:** Use AI agents to interpret control documentation, identify redundancies, and recommend streamlined, risk-aligned control frameworks.
- **Quality assurance automation:** Apply agentic AI to review large volumes of audit documentation, highlighting inconsistencies or anomalies against internal methodologies and Global IA Standards for auditor validation.
- **Responsible adoption:** Pilot these use cases within a structured governance framework to ensure transparency, accountability, and ethical AI use within IA operations.





# Internal Audit Operations Focus Areas for 2026 continued

03

## ADOPTING AND COMPLYING WITH GLOBAL IA STANDARDS

### Summary

The new **Global Internal Audit Standards (effective January 2025)** set a higher bar for governance, strategy alignment, stakeholder engagement, quality, and digital enablement. Adoption is not just a compliance requirement — it is an opportunity to **elevate IA's strategic value and credibility** across the organization.

### Tactical Considerations

- **Perform a gap assessment:** Map your current methodology, practices, and quality assurance (QA) programs against the new Standards and consider performance and maturity objectives beyond conformance.
- **Develop/refresh IA strategy:** Align to Standard 9.2 by creating a formal, multi-year IA strategy that explicitly connects to organizational purpose, Board expectations, and strategic priorities.
- **Strengthen governance engagement:** Use Domain III as an opportunity to engage Boards and executives on their essential role in supporting IA's effectiveness.
- **Enhance technology enablement:** Define a digital roadmap for the function linked within the multi-year IA strategy, covering analytics, automation, GRC integration, and reporting tools, in line with Standard 10.3.
- **Embed continuous quality monitoring:** Move beyond point-in-time assessments by adopting real-time quality reviews, leveraging analytics and workflow tools.
- **Prepare for Topical Requirements:** Incorporate the concept of Topical Requirements (regardless of pervasive risk area) into enterprise risk assessment and internal audit planning methodology and processes, to provide a top-down approach to addressing pervasive risks while minimizing documentation burden at the assurance project level. Cyber and Third-Party are the two topical requirements effective in 2026.



# Internal Audit Operations Focus Areas for 2026 continued

04

## ACCELERATING TALENT CONSIDERATIONS

### Summary

The accelerating use of digital technologies, AI, and autonomous agents is reshaping the workforce of the future. Internal Audit should not only attract multidisciplinary talent but also build a **digital-ready workforce** equipped to design, use, and govern these tools responsibly. **Traditional audit skills remain essential**, but in 2026 IA's credibility will also hinge on its **ability to blend human judgment with machine intelligence**.

### Tactical Considerations

- **Future skills inventory:** Develop a dynamic inventory of current and emerging skills — including AI governance, cyber resilience, consultative skills, and data storytelling — and update it annually.
- **Digital fluency for all:** Every auditor should achieve a baseline of digital readiness, including training on AI, automation, data analytics, and the oversight of autonomous agents, regardless of their core specialty.
- **Flexible sourcing models:** Use rotations, guest auditor programs, cosourcing, and “digital gig” specialists to close short-term gaps while transferring knowledge to permanent teams.
- **Career pathways and culture:** Position IA as a proving ground for digitally fluent and risk-minded leaders, embedding rotations into cyber, data, and digital risk functions to strengthen IA's reputation as a leadership pipeline.
- **Retention and engagement:** Build reward structures that recognize digital innovation and experimentation, while appealing to a multi-generational workforce motivated by purpose, technology, and development opportunities.



# Internal Audit Operations Focus Areas for 2026 continued

05

## SELECTING A GRC TOOL

### Summary

A modern GRC (Governance, Risk, and Compliance) platform is no longer just a repository or workflow engine — it's **the operating system** for integrated assurance and becomes central to embedding agility, risk intelligence, and mission-critical connectivity across the IA lifecycle (planning, execution, reporting).

### Tactical Considerations

- **End-to-end integration:** The GRC platform should be architected to connect with continuous monitoring, third-party risk tools, and enterprise systems (e.g. ERP, cloud, identity, 2<sup>nd</sup> line issue management) to reduce data silos and enable dynamic assurance.
- **Built-in analytics & AI:** Select a tool that supports embedded analytics, predictive risk scoring, and AI-driven insights (e.g. anomaly detection), to shift IA from retrospective review to forward-looking risk sensing.
- **Configurable, not rigid:** Prioritize platforms that allow flexibility and configuration over heavy customization, so IA can adapt rapidly to changing risks without requiring major redevelopment.
- **Audit continuum coverage:** Choose a GRC that covers all stages of the audit lifecycle—risk assessment, scoping, fieldwork, issue management, reporting—and provides dashboards that enable continuous auditing.
- **User-centric experience:** The GRC should deliver intuitive workflows, cloud-based access, and real-time dashboards to promote adoption across IA and stakeholder engagement.
- **Data governance and security:** Confirm the platform enforces strong access controls, audit trails, and data retention policies to safeguard sensitive audit information and meet regulatory requirements.
- **Scalability and future readiness:** Select a GRC solution that can scale with the organization's maturity—supporting integration of emerging technologies (e.g., GenAI, robotic process automation (RPA), Sustainability data) and evolving risk frameworks without major replatforming.



# Internal Audit Operations Focus Areas for 2026 continued

06

## INNOVATION

### Summary

Innovation in Internal Audit is no longer optional — it is expected. Innovation spans **digital tools, agile methodologies, and talent models**, but also **culture**: making space for experimentation and incremental improvement.

### Tactical Considerations

- **Innovation framework:** Establish a structured IA innovation program with clear strategy, governance, resourcing, and performance measures.
- **Iterative improvement:** Promote and reward incremental wins as well as breakthrough initiatives, embedding a culture of continuous innovation and psychological safety to the audit team.
- **Outside-in perspective:** Challenge internal audit orthodoxies by adopting practices from other industries (e.g., agile product delivery, design thinking).
- **Digital enablement:** Expand use of automation, advanced analytics, and GenAI to enhance reporting, evidence review, risk sensing, and stakeholder engagement. Establish a secure sandbox for experimentation, set clear data governance standards, and maintain a repository of reusable IA tools and digital assets.
- **Governance and integration:** Define clear ownership and accountability for innovation (e.g., IA innovation lead or steering committee), with a structured lifecycle from ideation through scaling, integrated into the audit plan.
- **Collaboration and ecosystem engagement:** Partner with other corporate innovation functions, leverage cross-functional expertise, and benchmark externally to bring in new perspectives and practices.
- **Measurement and impact:** Develop balanced metrics to assess innovation activity and impact (e.g., time saved, audit quality improvements, stakeholder satisfaction) and communicate results through storytelling.





# Internal Audit Operations Focus Areas for 2026 continued

07

## CONNECTED RISK ACROSS 1ST, 2ND, AND 3RD LINES

### Summary

Risk management has historically been fragmented across functions; however, many organizations are putting effort into **better alignment and leverage** across the established enterprise risk management (ERM) efforts across the organization – including **shared taxonomies, integrated frameworks, and collaborative monitoring** across the three lines.

### Tactical Considerations

- **Enterprise alignment:** Map and align risk classifications, ratings & terminology across ERM, compliance, and IA to create a consistent, enterprise-wide risk language.
- **Intelligence-driven monitoring:** Leverage AI and data-driven risk sensing to integrate structured and unstructured data for faster, sharper insights.
- **Cross-line collaboration:** Facilitate joint risk workshops and governance forums with ERM and compliance to calibrate priorities and close coverage gaps.
- **Assurance mapping:** Catalog assurance activities across the three lines and map to the risk taxonomy to develop a visual representation of assurance coverage to support identification of gaps or duplication in risk coverage.
- **IA integration:** Embed connected risk outputs directly into IA planning to enhance and demonstrate assurance coverage and reduce duplication across the three lines.

### CLOSING PERSPECTIVE ON INTERNAL AUDIT OPERATIONS FOCUS AREAS

*In 2026, leading Internal Audit functions will be those that **operate as digitally enabled, purpose-driven partners to the business**, while upholding independence and quality under the new global IA standards. By investing in **GRC platforms, connected risk, innovation, operating model refresh, and standards adoption**, Internal Audit can position itself not only as a guardian of governance but as a catalyst for **organizational resilience, innovation and value creation**.*

The background is a dark blue gradient featuring a complex, glowing blue circuit board pattern. The pattern consists of numerous thin, interconnected lines that form a dense network. Various geometric shapes, including squares, circles, and diamonds, are scattered throughout the circuit, some of which are illuminated with a bright blue glow. The overall effect is a high-tech, digital aesthetic.

**Contacts**



# Contacts



**Steffen Pietz**  
Partner  
Deloitte Switzerland  
spietz@deloitte.ch



**Alan Murray**  
Director  
Deloitte Switzerland  
awmurray@deloitte.ch



**Olivier Lagrange**  
Senior Manager  
Deloitte Switzerland  
olagrange@deloitte.ch



**Nicole Guyot**  
Senior Manager  
Deloitte Switzerland  
nguyot@deloitte.ch



**Filipa Alves**  
Assistant Manager  
Deloitte Switzerland  
afalves@deloitte.ch



**Paola Wong Hernandez**  
Manager  
Deloitte Switzerland  
pswonghernandez@deloitte.ch



**Philipp Christ**  
Manager  
Deloitte Switzerland  
pchrist@deloitte.ch



**Alyssa Pasini**  
Analyst  
Deloitte Switzerland  
aapasini@deloitte.ch



This publication has been written in general terms and we recommend that you obtain professional advice before acting or refraining from action on any of the contents of this publication. Deloitte Consulting AG accepts no liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

Deloitte Consulting AG is an affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see [www.deloitte.com/ch/about](http://www.deloitte.com/ch/about) to learn more about our global network of member firms.

© 2025 Deloitte Consulting AG. All rights reserved.

