

EU Mini Benchmark: Coordination with the 2nd Line

European comparison | Six countries with ≥15 respondents

Introduction

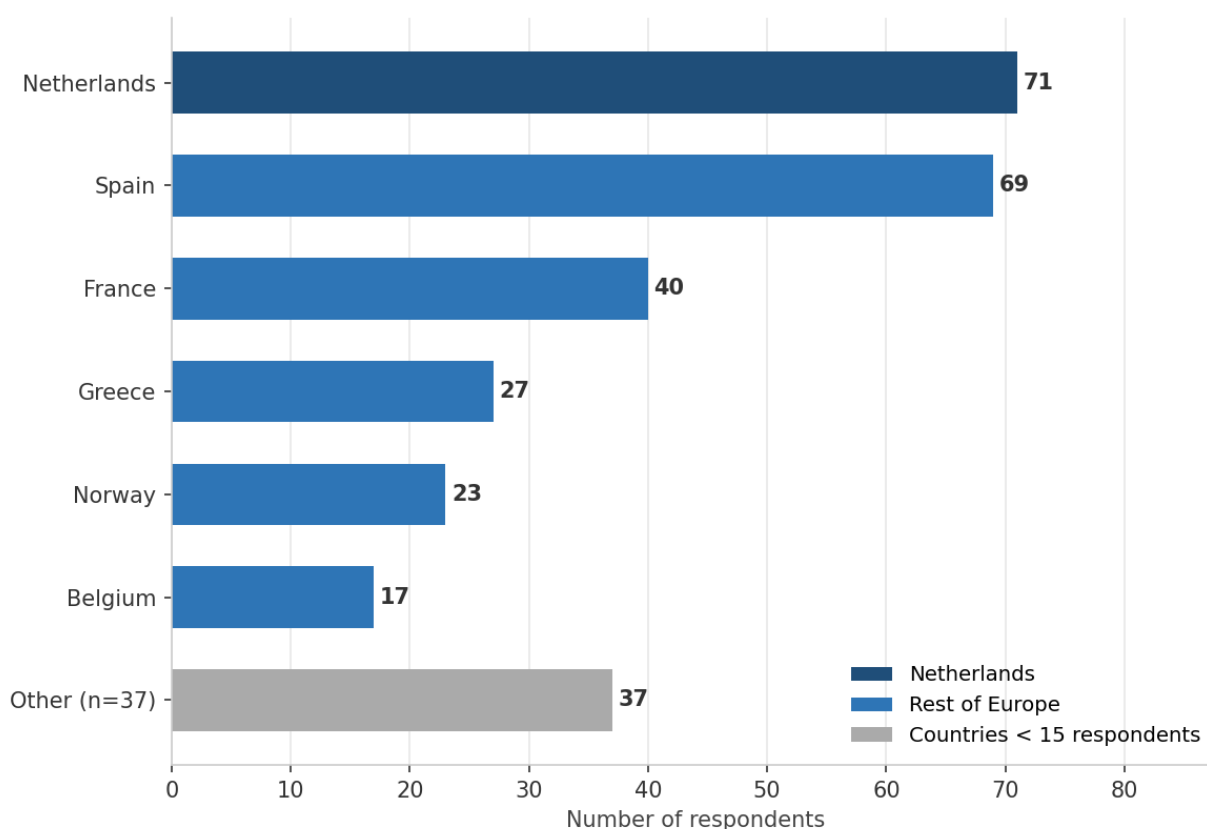
This report presents the results of a short poll conducted in May 2026 amongst members of various European IIA institutes, examining the current state of coordination between internal audit and the second line (risk management, compliance, cybersecurity and other control-related functions). A total of 285 respondents participated. The Global Internal Audit Standards (GIAS) emphasise in Standard 9.5 the importance of coordinated assurance activities aimed at risk coverage and avoidance of overlap.

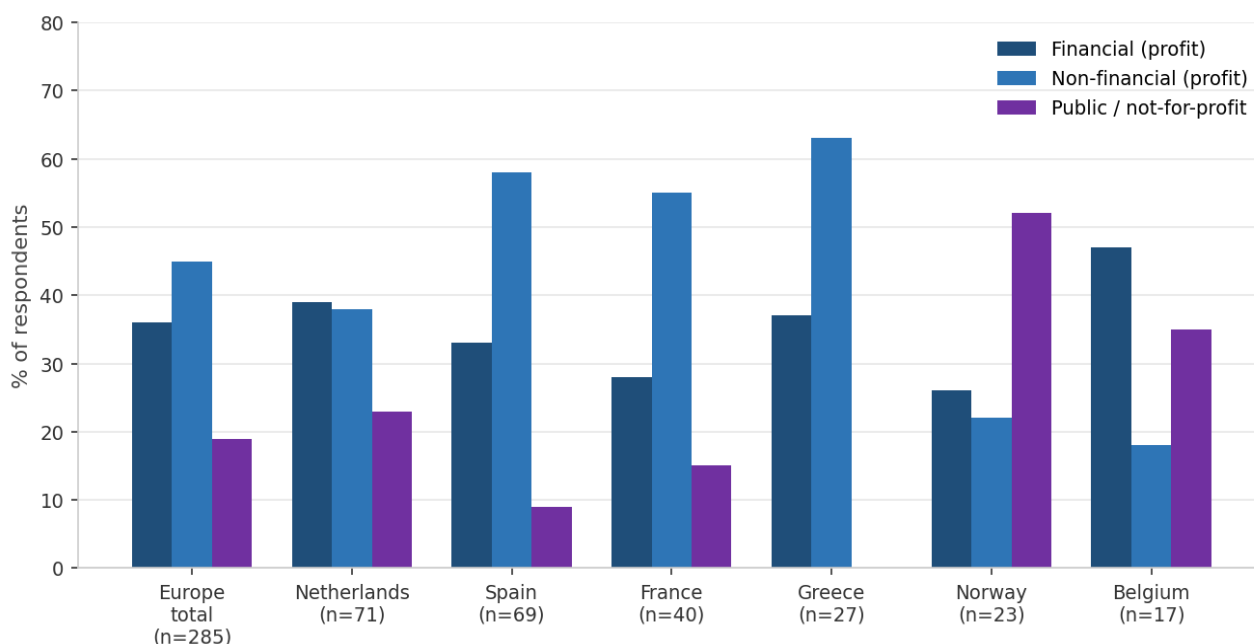
This report compares six countries with at least 15 respondents: the Netherlands (n=71), Spain (n=69), France (n=40), Greece (n=27), Norway (n=23) and Belgium (n=17). Countries with fewer than 15 respondents are grouped under 'Other' in the composition chart and excluded from further analysis. For each question, an 'Europe total' figure is included as a reference point, covering all 285 respondents. Sector breakdowns in the tables reflect the European total across all countries; sector results are not reported at country level, as the underlying numbers would become too small to be meaningful.

The results should be read with the size of the sample in mind. The number of respondents per country ranges from 17 to 71, 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.

Composition of respondents

The chart below shows the distribution of respondents by country. Differences in sector mix should be taken into account when interpreting country comparisons: Norway has a relatively large public sector share (52%), Greece has no public sector respondents, and Belgium has a relatively high financial sector share (47%).

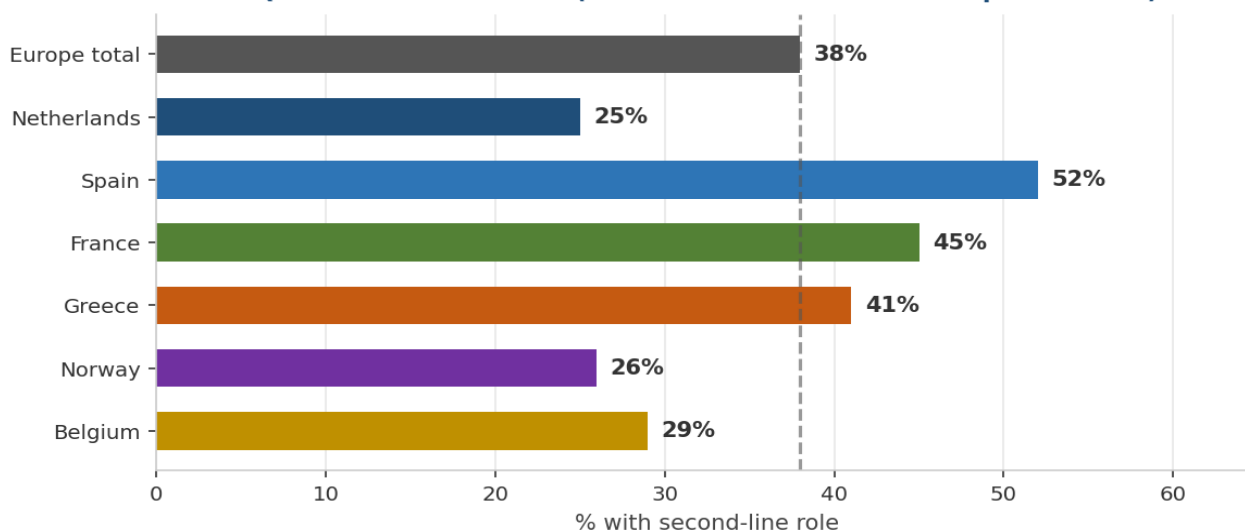




Q4 — Role combination: does the CAE also hold second-line responsibilities?

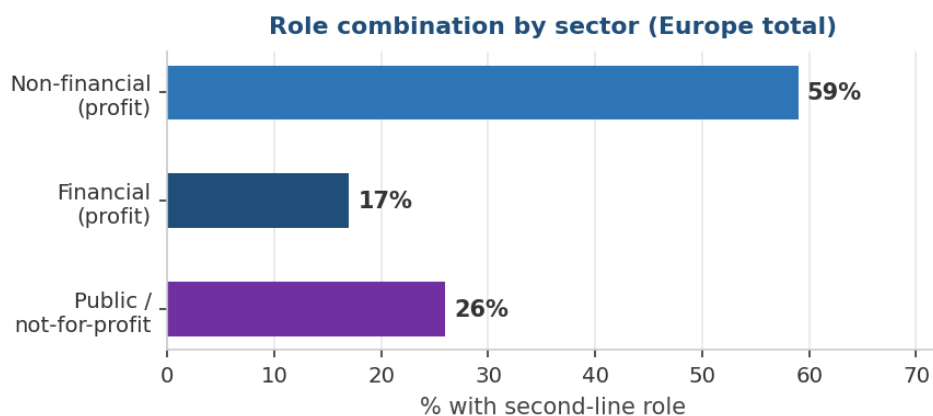
A first distinguishing characteristic concerns whether the CAE holds formal responsibilities in the second line in addition to the internal audit function. This is not inherently problematic but requires explicit attention to independence and objectivity: the GIAS require appropriate safeguards when the IAF assesses activities in which it has itself been involved.

Q4 — Role combination (% CAE also holds 2nd line responsibilities)



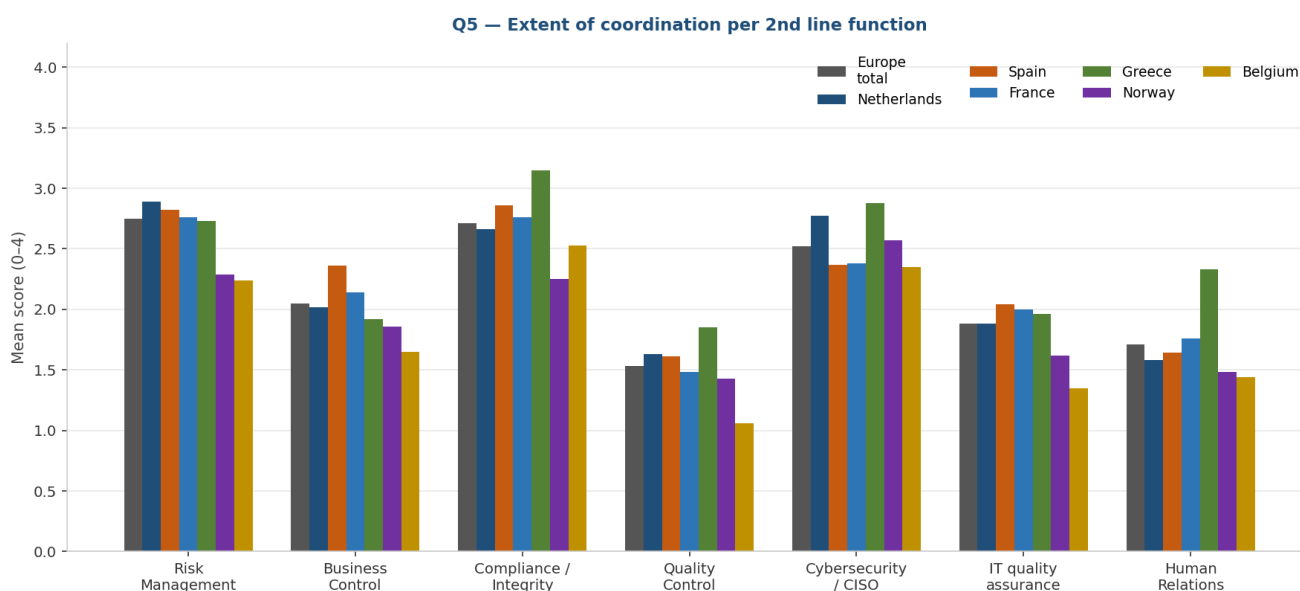
Across Europe, 38% of respondents hold second-line responsibilities alongside the CAE role. This proportion differs between countries, ranging from 25% to 52%, as the chart shows. At European level, role combination is most common in the non-financial sector (59% of respondents), compared with 26% in the public sector and 17% in the financial sector.

Respondents were also able to specify other second-line functions. Internal control was mentioned most frequently (16 times), spread across several countries; this function was not included as a fixed answer option. Whistleblowing, speak-up channels and fraud investigations also feature broadly.



Q5 — Extent of coordination per 2nd line function

The extent of coordination was measured on a five-point scale (0 = function not present, 4 = intensive coordination).



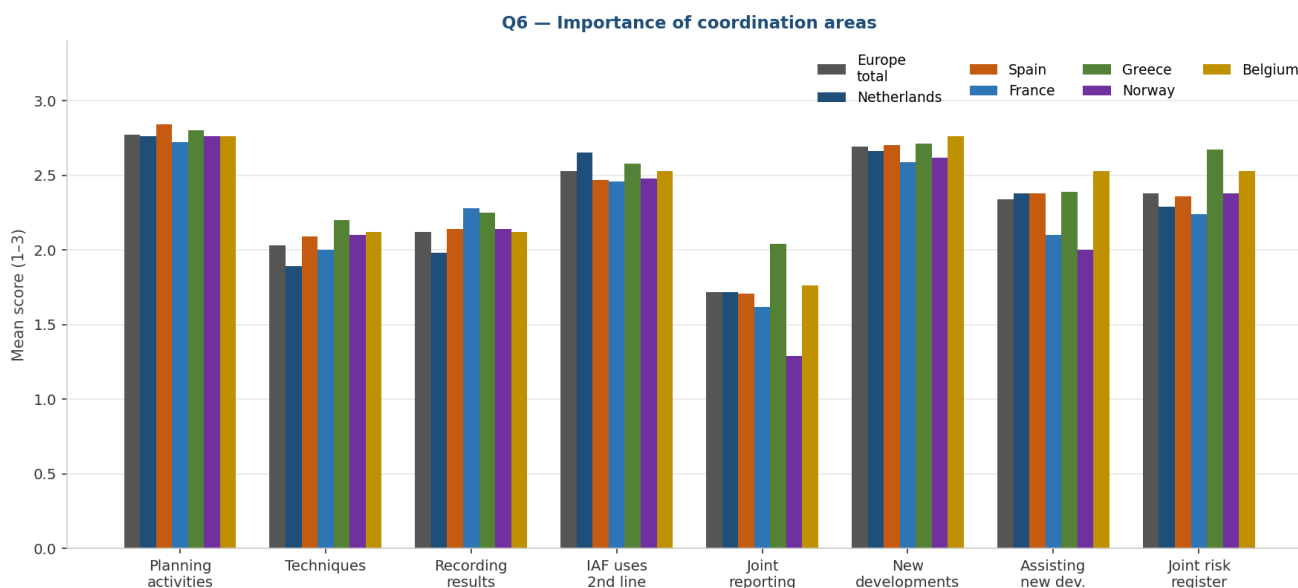
Risk Management and Compliance/Integrity/Privacy receive the highest coordination scores across all countries; Human Relations and Quality Control consistently score lowest. Cybersecurity/CISO shows the widest variation between countries, with mean scores ranging from 2.35 to 2.88. At sector level, public sector respondents report lower coordination scores than the financial and non-financial sectors across all seven functions.

By sector (Europe total, mean score 0–4)

2nd line function	Financial	Non-financial	Public
Risk Management	2.76	2.85	2.50
Business Control	2.00	2.24	1.79
Compliance / Integrity	2.85	2.85	2.19
Quality Control	1.55	1.63	1.31
Cybersecurity / CISO	2.60	2.60	2.23
IT quality assurance	2.00	1.95	1.52
Human Relations	1.86	1.76	1.36

Q6 — Importance of coordination areas

Respondents were asked to indicate which forms of coordination they consider most valuable, on a scale from 1 (not important) to 3 (really important). The European total is shown as the reference group.



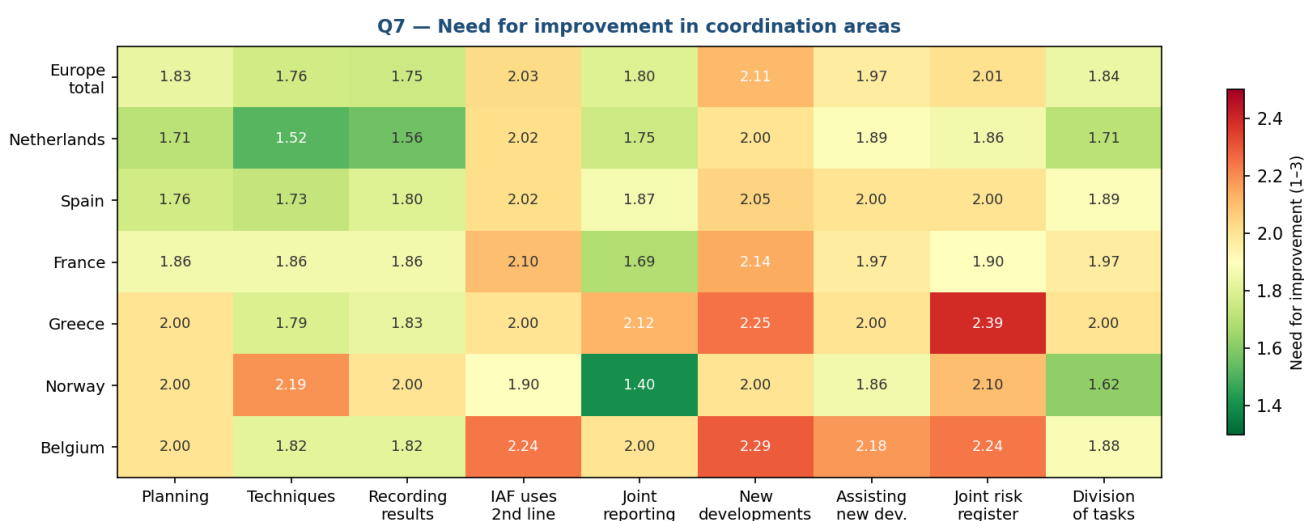
Planning of audit/monitoring activities and identifying new developments are considered most important across all countries. Joint reporting scores lowest of all coordination areas in every country (range 1.29–2.04). The chart shows the variation between countries for each area.

By sector (Europe total, mean score 1–3)

Coordination area	Financial	Non-financial	Public	
Planning of activities	2.77	2.78	2.77	
Techniques	2.02	1.97	2.17	
Recording of results	2.07	2.07	2.29	
IAF uses 2nd line results	2.50	2.61	2.45	
Joint reporting	1.62	1.82	1.70	
Identifying new developments	2.71	2.69	2.65	
Assisting with new developments	2.41	2.32	2.29	
A joint risk register	2.36	2.37	2.46	

Q7 — Areas requiring improvement in coordination

Respondents were asked to what extent improvement is needed across the same coordination areas (scale 1 = no improvement needed, 3 = a lot of improvement needed). The heatmap below shows scores per country, with darker red indicating greater improvement need.



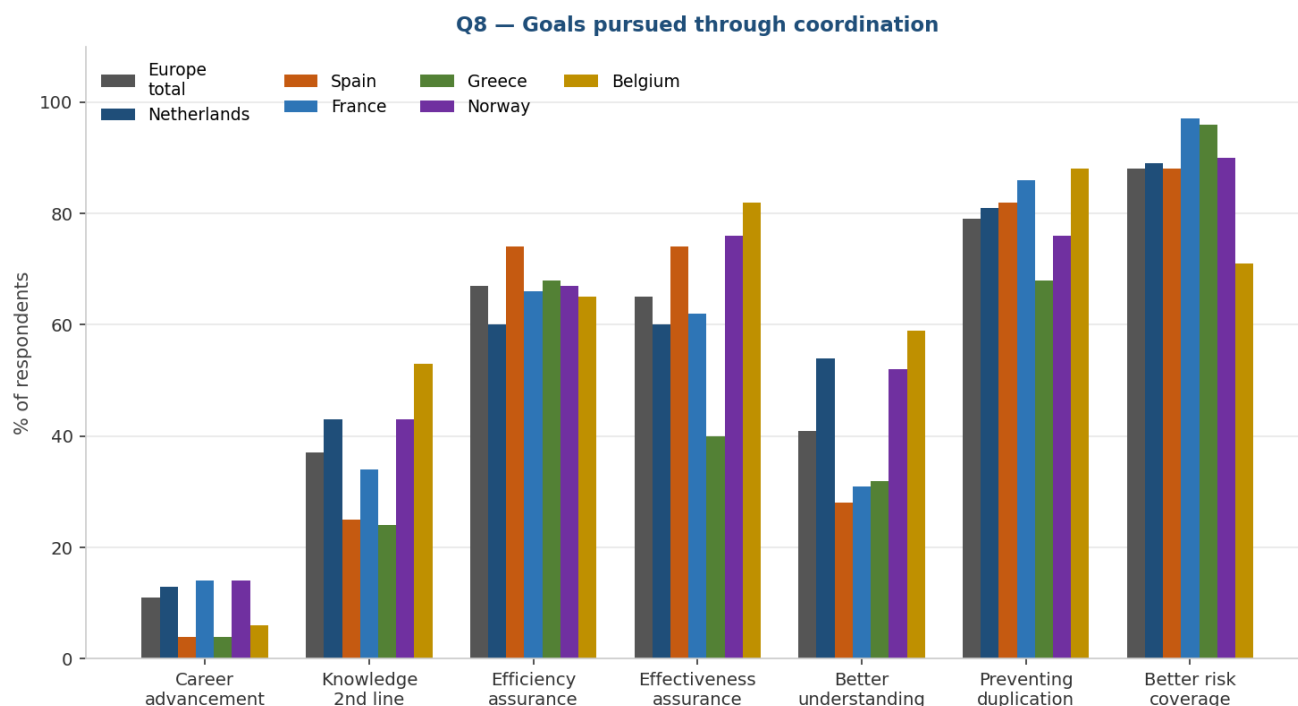
Across Europe, the highest improvement-need scores relate to identifying new developments in the risk area (2.11), the use of 2nd line monitoring results by the IAF (2.03) and the joint risk register (2.01), areas that concern the sharing and use of risk information. The lowest scores relate to techniques (1.76) and the recording of results (1.75). This pattern is visible in most countries, as the heatmap shows; the widest ranges between countries occur for joint reporting (1.40–2.12) and techniques (1.52–2.19). At sector level, public sector respondents report somewhat higher improvement-need scores for planning, techniques and the recording of results.

By sector (Europe total, mean score 1–3)

Coordination area	Financial	Non-financial	Public
Planning of activities	1.84	1.73	2.02
Techniques	1.65	1.72	2.00
Recording of results	1.64	1.74	1.94
IAF uses 2nd line results	2.02	2.00	2.10
Joint reporting	1.76	1.86	1.72
Identifying new developments	2.10	2.11	2.10
Assisting with new developments	1.99	1.92	2.04
A joint risk register	1.98	2.04	1.98
Division of tasks	1.66	1.95	1.90

Q8 — Goals pursued through coordination

Respondents could select multiple goals they pursue through coordination with the second line.

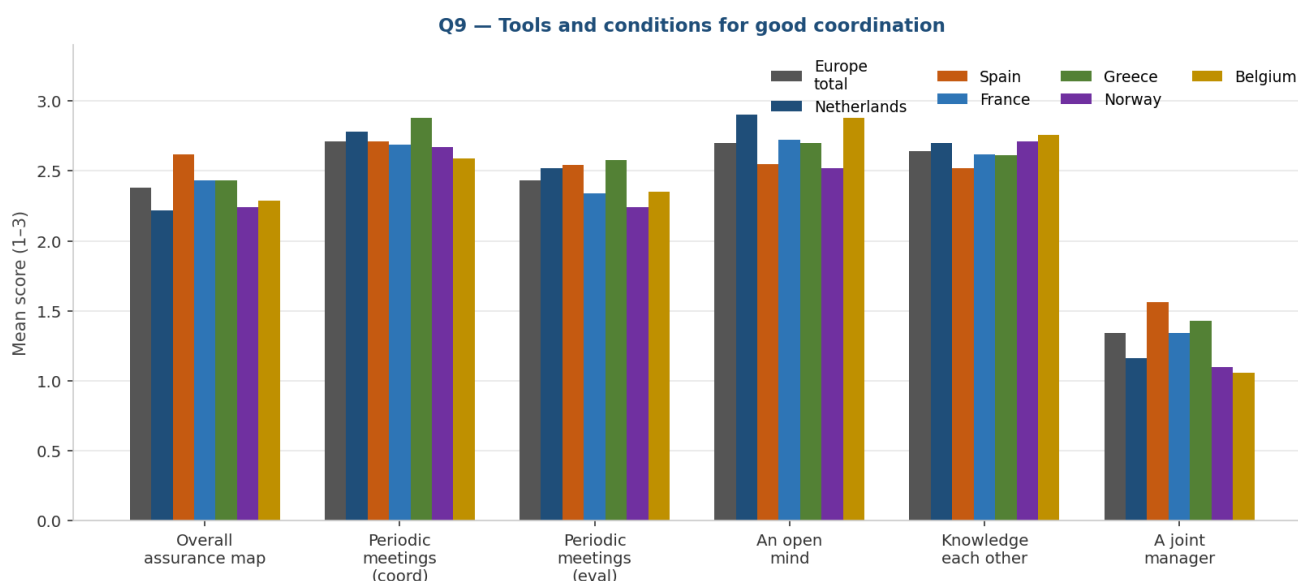


'Better coverage of important risks' is the most frequently selected goal across all countries (European total: 88%), followed by preventing duplication of work (79%). Career advancement opportunities for the second line is consistently the least selected goal. The widest variation between countries concerns better understanding of each other's work, selected by between 28% and 59% of respondents depending on the country, as the chart shows.

By sector (Europe total, % of respondents)

Goal	Financial	Non-financial	Public
Preventing duplication of work	78%	78%	81%
Better coverage of important risks	89%	90%	83%
Better understanding of each other's work	38%	40%	48%
Increasing efficiency of assurance	66%	71%	58%
Increasing effectiveness of assurance	68%	64%	62%
Career advancement 2nd line	9%	10%	12%
Increasing knowledge of the 2nd line	33%	39%	38%

Q9 — Tools and conditions for good coordination



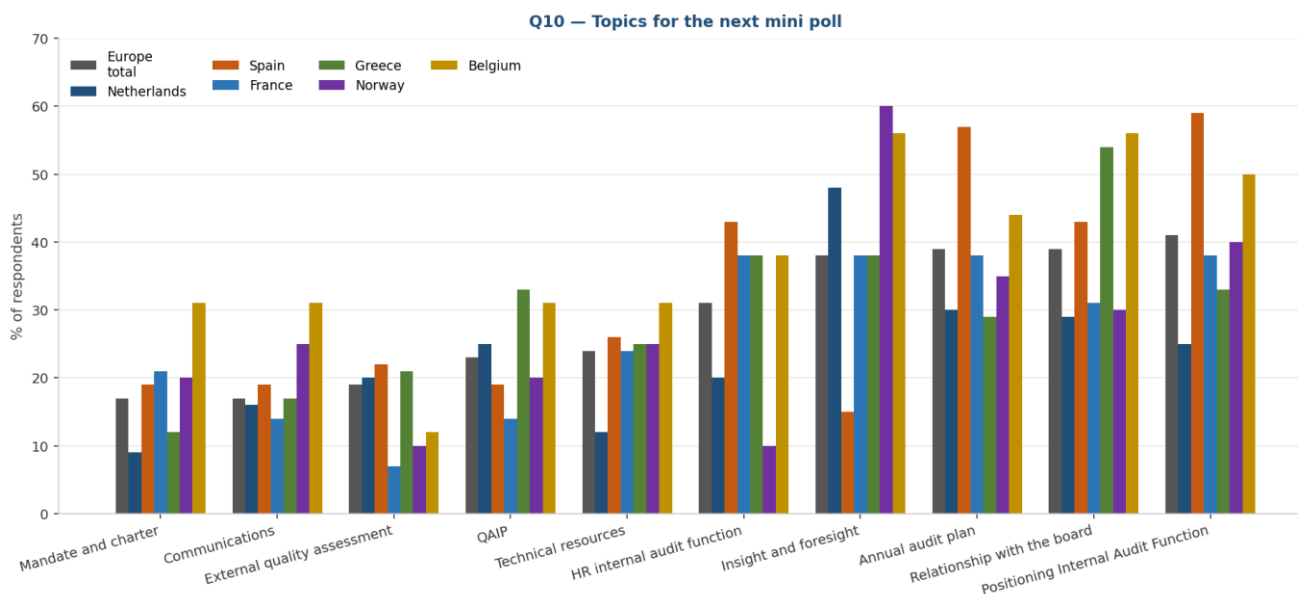
Periodic meetings to coordinate scores consistently high across all countries (range 2.59–2.88), making it the most universally shared condition. An open mind is similarly valued across countries (range 2.52–2.90). The overall assurance map shows the widest variation between countries (range 2.22–2.62). A joint manager is consistently considered unimportant across all countries.

By sector (Europe total, mean score 1–3)

Condition	Financial	Non-financial	Public	
An overall assurance map	2.40	2.34	2.44	
Periodic meetings (coordinate)	2.80	2.73	2.52	
Periodic meetings (evaluate results)	2.51	2.46	2.25	
An open mind	2.75	2.66	2.68	
Knowledge of each other's activities	2.65	2.61	2.69	
A joint manager	1.16	1.45	1.41	

Q10 — Topics for the next mini poll

At the close of the survey, respondents were invited to suggest topics for a future poll.



Topics mentioned across the participating countries include the positioning of the IAF, the annual audit plan, HR-related topics, and insight and foresight as services, with the emphasis differing per country, as the chart shows. Across Europe, AI/artificial intelligence emerges as a recurring additional topic.

Observations

The findings of this benchmark show variation in how coordination between internal audit and the second line is organised and valued across Europe. 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.

Just over a third of respondents (38%) combine the CAE role with second-line responsibilities, with considerable variation between countries and sectors; at European level, role combination is most common in the non-financial sector. Coordination is most intensive with Risk Management and Compliance/Integrity/Privacy, and least intensive with Human Relations and Quality Control. The improvement needs reported by respondents centre on the sharing and use of risk information, in particular identifying new developments, the IAF using second-line monitoring results and a joint risk register, rather than on techniques or the recording of results. Better coverage of important risks and preventing duplication of work are the dominant goals of coordination, and periodic meetings and an open mind are the most widely shared conditions for it, whilst a joint manager is consistently considered unimportant. For future polls, AI/artificial intelligence emerges as a shared topic of interest across Europe.

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. The next poll will be determined on the basis of the topics mentioned in Q10.