



2026 GLOBAL HIRING GUIDE: AUDIT

Salary data and hiring considerations, country by country



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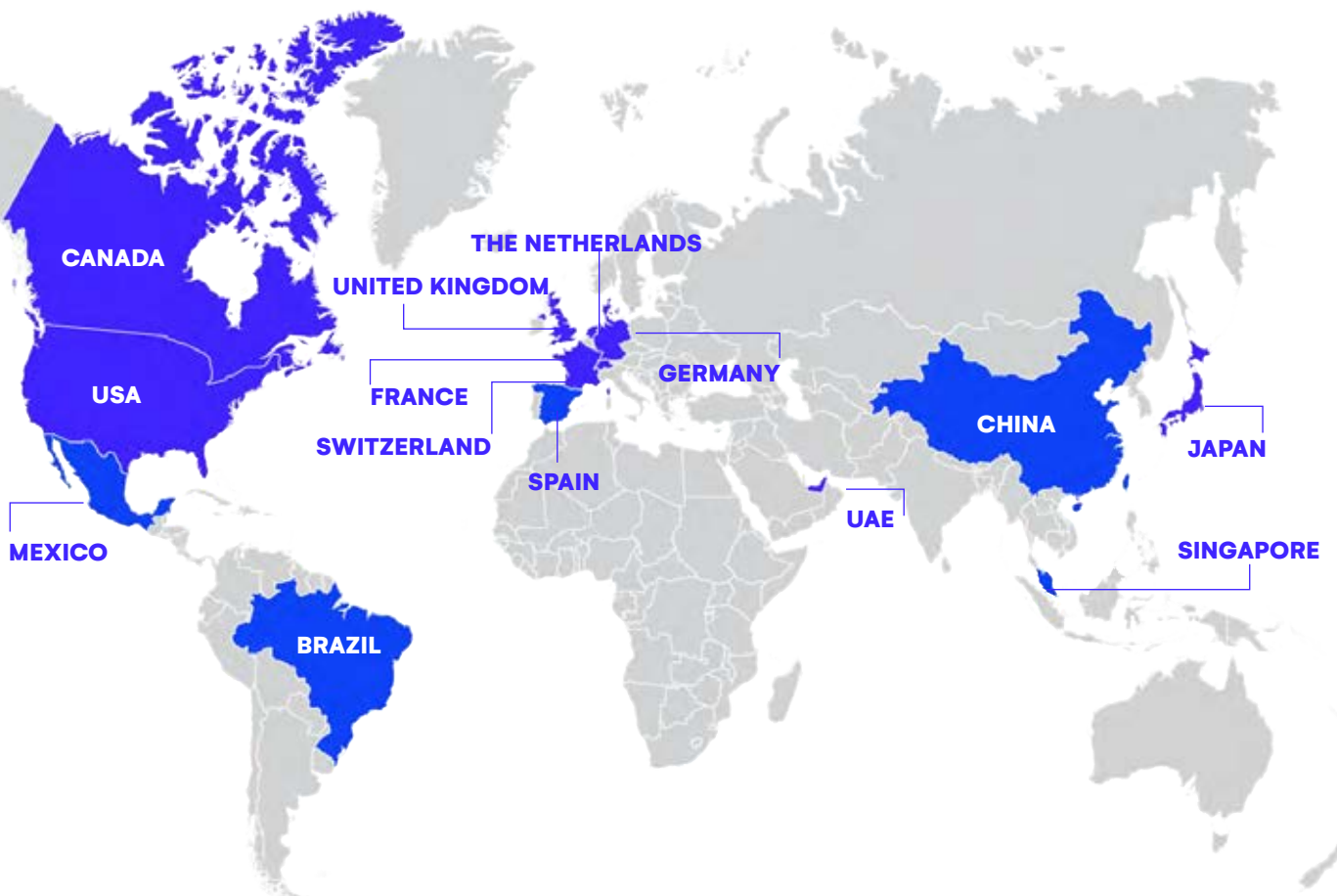
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01.

INTRODUCTION:

A GLOBAL AUDIT OVERVIEW

The world of audit continues to be disrupted by even more regulation as well as new technologies, leaving certain skills in short supply and high demand.

Key Challenges for Internal Audit Teams in 2026

The remit of internal audit has continued to expand, reflecting the pace and complexity of change facing organisations globally. Today, internal audit functions are no longer judged solely on their ability to provide assurance; they are expected to act as strategic partners, anticipating emerging risks and helping organisations build resilience in an increasingly uncertain operating environment.

Against this backdrop, internal audit teams face a convergence of challenges: from rapid technological innovation and intensifying regulation to acute skills shortages and rising stakeholder expectations. This guide opens by exploring the most pressing issues shaping internal audit in 2026, and what they mean for teams looking to remain effective, credible and future-ready.

Keeping pace with accelerating technology

Technology risk remains at the top of the internal audit agenda in 2026, but the nature of that risk has evolved. The widespread deployment of artificial intelligence – including generative AI – raises new questions around model governance, data integrity, bias, accountability and regulatory compliance. At the same time, organisations are becoming more dependent on complex digital ecosystems that span cloud infrastructure, third-party platforms and interconnected systems.

Internal audit teams are increasingly expected to provide assurance over:

- The governance, ethical use and control environment surrounding AI and advanced analytics
- Cybersecurity resilience in the face of more sophisticated, frequent and targeted attacks
- The quality, reliability and completeness of data used to drive business decision-making

Doing so requires a level of technical fluency that many traditional audit teams are still building; creating a clear challenge around capability and capacity.



Operating in an increasingly complex regulatory environment

Regulatory change continues to accelerate across regions, with internal audit teams playing a critical role in interpreting and embedding new requirements. This includes not only established frameworks such as GDPR, but also expanding ESG disclosure regimes, supply chain due diligence obligations, AI regulation and digital resilience requirements.

For global organisations in particular, internal audit must navigate:

- Diverging and sometimes overlapping regulatory expectations across jurisdictions
- Greater scrutiny of how regulations are implemented in practice, not just on paper
- Increasing regulatory focus on technology risk, third-party oversight and data governance

The expectation is clear: internal audit should provide independent, informed challenge on whether compliance frameworks are genuinely effective, not merely compliant.

Third-party and ecosystem risk

As organisations continue to outsource critical operations and rely on external partners, third-party risk has become a structural rather than episodic concern. In 2026, internal audit teams are expected to assess not only vendor controls, but also the organisation's broader resilience across its ecosystem.

This includes assurance over:

- Concentration risk within critical suppliers
- Oversight of outsourced technology and cloud service providers
- Contractual, operational and regulatory dependencies across the value chain

Effective third-party risk assurance increasingly requires close collaboration with procurement, IT, legal and risk teams, along with a strong understanding of how external dependencies impact operational resilience.

ESG assurance moves from aspiration to accountability

Environmental, Social and Governance considerations have firmly moved from narrative reporting to measurable accountability. By 2026, stakeholders – including regulators, investors and boards – expect ESG disclosures to be underpinned by robust controls and credible assurance.

Internal audit teams are therefore playing a more active role in:

- Assessing the accuracy and consistency of ESG data and metrics
- Reviewing governance arrangements supporting sustainability strategies
- Identifying potential exposure to greenwashing or misstatement risk

For many organisations, ESG remains an area where frameworks are still maturing, making internal audit's independent insight particularly valuable.



Rising expectations from boards and senior leadership

The relationship between internal audit and its key stakeholders continues to evolve. Boards and executive teams increasingly expect internal audit to provide forward-looking insight, prioritise the most material risks, and communicate findings in a way that supports decision-making.

In practice, this means internal audit must balance:

- Independence with commercially astute advisory support
- Technical depth with clear, accessible communication
- Assurance delivery with strategic relevance

The credibility of internal audit in 2026 is defined not just by what it audits, but by how effectively it influences outcomes.

Advanced analytics, automation and continuous auditing

The adoption of data analytics and automation has accelerated, but many internal audit functions are still on a journey toward maturity. There is growing momentum behind continuous auditing models, real-time risk indicators and automated control testing.

While these tools offer significant efficiency and coverage benefits, they also introduce new governance challenges. Internal audit teams must ensure that:

- Analytics models are properly validated and documented
- Automated testing remains aligned to underlying risk assessments
- AI-enabled audit tools are used in a responsible, transparent manner

This shift reinforces the demand for auditors with strong data and technology capabilities.

Agility in a volatile risk landscape

Geopolitical instability, climate-related disruption, supply chain shocks and rapid regulatory change continue to reshape risk profiles. Flexibility and responsiveness are essential.

Leading functions are embedding:

- Dynamic risk assessment processes
- Scenario analysis and stress testing
- Agile audit planning that can adapt to emerging issues

The goal is to ensure internal audit remains relevant, even as the risk landscape changes mid-cycle.

Persistent talent and skills shortages

Perhaps the most enduring challenge for internal audit leaders right now is talent. Demand continues to outstrip supply for auditors with expertise in technology, cybersecurity, data analytics, ESG and regulatory change.

Many teams face difficulties in:

- Attracting candidates with hybrid audit and technical skillsets
- Upskilling existing auditors at pace
- Retaining specialists in a competitive global market

As organisations reassess their internal audit operating models, there is increasing recognition that traditional recruitment approaches are insufficient. Hiring strategies that rely solely on active candidates risk missing the majority of the market: highly skilled professionals who are not actively seeking new roles but may be open to the right opportunity.

For critical or specialist hires, working with a search partner that understands the nuances of internal audit – and can engage ‘passive talent’ globally – has become a strategic advantage.

The digital operational resilience act (DORA)

Digital transformation has delivered substantial benefits across financial services, from efficiency gains to enhanced customer experiences. However, it has also increased reliance on complex ICT systems and third-party providers, amplifying the impact of operational disruptions and cyber incidents.

The EU's Digital Operational Resilience Act (DORA), which came into force on 17 January 2025, is now firmly embedded in regulatory expectations by 2026. Its objective is to establish a consistent, robust framework for managing ICT risk across the financial sector.

The role of internal audit under DORA

Regulators expect internal audit to provide clear, independent assurance over an organisation's operational resilience framework.

This includes responsibility for:

- Assessing ICT and third-party risks that could impact resilience
- Evaluating the design and effectiveness of ICT risk management policies
- Reviewing incident detection, response and recovery capabilities
- Providing ongoing assurance and insight to support continuous improvement

Stakeholder communication is also critical. The Global Internal Audit Standards reinforce the expectation that Chief Audit Executives maintain strong relationships with key stakeholders to ensure shared understanding of risks, assurance approaches and regulatory requirements.



USA

With a GDP of more than USD\$23 trillion, the United States is a leader in several key industries, including technology, oil and gas and renewable energy. The country has one of the largest tech markets in the world, with four cities ranking in the top 10 for global fintech, including Silicon Valley (#1) and Boston (#7).

The United States workforce serves as the backbone of its economy. Employment rates have been steadily rising, with the notable exception of the COVID-19 pandemic which led to the phenomenon coined as the “Great Resignation,” prompting workers to contemplate the trajectory of their lives.

We are now seeing a re-stabilisation of the employment market, and the Corporate Governance world is no exception.

The US is an exciting place to work and to do business with, but in terms of hiring, it does bring a degree of complexity due to a number of stringent labour laws.

Ease of doing business ranking = 6

CAPITAL	Washington
LANGUAGES SPOKEN	English
POPULATION	335 million
PAYROLL	Varies; usually weekly or bi-weekly
CURRENCY	US Dollars (USD)
VAT	Nil



Hiring Considerations

- Most companies in the U.S. operate on an ‘at-will’ basis. This means that employees can leave their jobs at any time, for any reason. Companies can terminate their employees’ service – with a few exceptions – without giving notice or providing redundancy pay.
- Many companies do give notice as a courtesy, but the law does not require it. Some companies also negotiate severance pay, especially for higher-level executives.
- The practice of at-will employment means signing formal employment contracts is not a common practice in the U.S. Some companies use them, especially for key executives or other important members of a firm. However, contracts are not standard.
- The standard workweek in the U.S. consists of 40 hours — eight hours per day, five days per week. However, variations on this schedule are common.
- There is no legal requirement to give paid holidays; however, on average, US workers will take 10 vacation days per year.

Cultural Considerations

- In the US, business culture places a strong emphasis on equality and non-discrimination. This is reinforced by numerous laws including the Civil Rights Act of 1964, which prohibits discrimination based on race, colour, religion, sex, or national origin in any aspect of employment.
- The ‘hustle mentality’ is a prominent aspect of the work culture in the United States. It encompasses a mindset that emphasises relentless effort, ambition, and a constant drive for success. It is deeply ingrained in the American work ethic, with many professionals adopting a “work hard, play hard” approach to their careers.

“Demand for internal audit talent in the US remains strongest in technology-enabled audit, cybersecurity and data assurance roles. Regulatory pressure, AI adoption and continued geopolitical tension are driving sustained investment in audit functions, particularly within financial services and large multinationals. Salaries remain competitive, with experienced IT auditors and audit managers commanding significant premiums.”

Adam Bond

Head of Audit, Leonid Group



SALARY GUIDE USA

TITLE	SALARY RANGE (USD)
Senior Internal Auditor	\$75,000 – \$95,000
Internal Audit Manager	\$130,000 – \$210,000
Internal Audit Director	\$200,000 – \$330,000
Chief Audit Executive	\$260,000 – \$420,000

CANADA

Canada has a robust economic base, low taxes, abundant natural resources, and a stable political climate. These factors create an environment for international businesses to flourish. When it comes to ease of payment for small to medium-sized businesses, Canada has one of the lowest tax burdens among the G7 countries.

Canada's economy is also one of the most resilient in the world, with a GDP of \$1.98 trillion in 2023.

Hiring in Canada has become increasingly popular among foreign companies as the country offers a diverse and highly skilled labour force.

Ease of doing business ranking = 23

CAPITAL	Ottawa
LANGUAGES SPOKEN	English, French
POPULATION	40.1 million
PAYROLL	Bi - weekly
CURRENCY	Canadian Dollars (CAD)
VAT	5%



Hiring Considerations

- Canada is officially a bilingual country, home to both English and French speakers. Fluency in English will be enough to navigate around the vast majority of Canadian cities and provinces.
- Each province in Canada has its own employment standards legislation that outlines minimum requirements for employment relationships. These standards cover areas such as hours of work, overtime pay, vacation entitlement, public holidays and termination notice.

Cultural Considerations

- Canadian workplaces are typically friendly and non-hierarchical compared with other nations, and there is a strong emphasis on harmonious and social environments. Therefore, friendly chatter — or small talk — is very much the norm when meeting Canadian workers.
- Punctuality and good manners are both expected and highly valued.

“The Canadian audit market continues to evolve beyond traditional financial audit, with increasing emphasis on ESG assurance, technology risk and enterprise-wide governance. Organisations are investing heavily in upskilling existing teams, but skills shortages persist in data, AI and cyber-related audit roles. This has kept hiring activity steady and candidate competition high.”

Adam Bond

Head of Audit, Leonid Group

SALARY GUIDE CANADA

TITLE	SALARY RANGE (CAD)
Senior Internal Auditor	\$90,000 - \$1355,000
Internal Audit Manager	\$125,000 - \$175,000
Internal Audit Director	\$170,000 - \$250,000
Chief Audit Executive	\$230,000 - \$375,000

BRAZIL

As the largest and most populous country in South America and the eighth-largest economy in the world, Brazil is an attractive place for companies looking to expand globally. Brazil does however present some challenges for international companies, with strong employment laws in place that favour local employees.

Ease of doing business ranking = 124

CAPITAL	Brasília
LANGUAGES SPOKEN	Portuguese
POPULATION	216.4 million
PAYROLL	Monthly
CURRENCY	Brazilian Real (R\$)
VAT	VAT on Sales and Services are PIS/COFINS — at 9.25%, & Municipal Service Tax (ISS) with rates varying from 2 to 5% depending on the Municipality in which the company is located.



Hiring Considerations

- In addition to regular pay, employees in Brazil are entitled to a 13th-month salary paid in 2 instalments each year; usually split across November and December. The 13th-month payment is a legal benefit and is not part of the base salary.
- Unions and collective bargaining agreements are common in Brazil.
- The working week is 44 hours, which can be divided across the five weekdays or can be eight hours Monday through Friday with a half-day on Saturdays. When employees work overtime, they should receive 1.5 times their usual hourly wages or double their usual pay if it is a holiday or Sunday.
- Brazil is the only Portuguese-speaking country in South America, and Spanish — the prevailing language throughout the rest of the continent — is not a very common second language for Brazilians. It is expected that employees in Brazil will speak a good level of Portuguese.

Cultural Considerations

- Despite the friendly atmosphere among teams, there are strict hierarchies that are routinely followed when it comes to decision-making. Typically, only the most senior leaders will make the important decisions, and often without consulting more junior colleagues.
- Brazilians often prefer working with either people they know, or, with someone who has been recommended — which means it can take time for an unknown outsider to gain trust.
- Brazilians are notoriously ‘time fluid’, so it’s not unusual for meetings to start late or for deadlines to be extended.



“Brazil remains a key LATAM hub for audit hiring, particularly for multinationals building regional governance capability. Demand is strongest for technically strong internal auditors who can operate across complex regulatory and cultural environments. Searches often require a balance of regional experience, Portuguese fluency and international reporting exposure.”

Adam Bond

Head of Audit, Leonid Group



SALARY GUIDE BRAZIL

TITLE	SALARY RANGE (R\$)
Senior Internal Auditor	105,000 - 180,000
Internal Audit Manager	185,000 - 300,000
Internal Audit Director	320,000 - 520,000
Chief Audit Executive	400,000 - 700,000

MEXICO

Mexico is an increasingly attractive prospect for international businesses who want to move their operations closer to the U.S market, while retaining a competitive cost-base; a practice known as ‘nearshoring’. This has led to a marked increase in recruitment activity in Mexico.

In 2025, Claudia Sheinbaum became the first female president in the country’s 200 year history. She shares similar left-leaning views to her predecessor but her cool-tempered style offers a sharp contrast to Mexico’s male-dominated political culture.

Mexico has also recently implemented new legislation which makes employers responsible for higher ethical standards, especially with respect to supply chain due diligence.

Ease of doing business ranking = 60

CAPITAL	Mexico City
LANGUAGES SPOKEN	Spanish
POPULATION	128.5 million
PAYROLL	Monthly or Bi-Monthly
CURRENCY	Mexican Peso (MXN)
VAT	Standard VAT of 16% / 8% reduced at Southern and Northern borders / 0% exports, medicine, milk, wheat, meat and corn and a few agriculture services



Hiring Considerations

- The standard workweek is 48 hours, with an eight-hour workday
- Overtime: Employees receive 200% of their regular wage for the first nine hours of overtime per week and 300% for any additional hours.
- Bonuses: Employees are entitled to an annual Christmas bonus ('aguinaldo') in mid-December worth 15 days of their salary, though many employers pay four weeks' worth.
- Employers must pay all wages and statutory payments in pesos to a government-designated in-country bank account. If hiring from overseas, it is important to be aware of this as it can cause delays when setting up payroll in Mexico.
- Under Mexican federal labor law, termination and resignation notices are not mandatory. Once your employee has worked for your company for a month, they become an indefinite employee and, except in cases of gross misconduct, are entitled to three months' severance pay.

Cultural Considerations

- The work culture in Mexico places a significant emphasis on hierarchy and respect for authority; addressing superiors with proper titles and using formal language is expected.
- Mexicans tend to value politeness and diplomacy in their communication styles. Direct criticism or disagreement may be perceived as rude or confrontational, leading to strained relationships.
- The concept of "mañana" (tomorrow) is deeply ingrained in Mexican culture and has implications for punctuality. While punctuality is valued in professional settings, it is not uncommon for appointments and meetings to start a little later than scheduled and for deadlines to have a degree of flexibility.



"Nearshoring has continued to fuel strong audit hiring in Mexico, particularly in manufacturing, logistics and US-facing supply chains. Organisations are prioritising local audit presence to strengthen governance, ethics and third-party oversight. Salary inflation has stabilised but remains higher than historic norms, especially in Mexico City."

Adam Bond

Head of Audit, Leonid Group



SALARY GUIDE MEXICO

TITLE	SALARY RANGE (MXN)
Senior Internal Auditor	350,000 - 670,000
Internal Audit Manager	690,000 - 1,200,000
Internal Audit Director	1,050,000 - 1,720,000
Chief Audit Executive	1,850,000 - 3,900,000

UNITED KINGDOM

According to The Global City, the United Kingdom is a ‘global centre of academic excellence.’ 58.5% of the UK’s workforce are educated to at least a degree level, making it one of the most skilled workforces in the world.

It’s been a turbulent few years for the UK politically and economically, following its departure from the European Union. Many talented workers from neighbouring European countries were forced to move away. However, the employment market remains robust, and wages are relatively competitive versus many of its European counterparts.

The UK workforce has seen a notable shift towards remote and hybrid work arrangements due to the impact of the COVID-19 pandemic, along with a high emphasis on employee wellbeing. Environmental sustainability is also growing in importance for both employers and employees.

Ease of doing business ranking = 8

CAPITAL	London
LANGUAGES SPOKEN	English
POPULATION	68.35 million
PAYROLL	Monthly
CURRENCY	Pound Sterling (GBP)
VAT	20%



Hiring Considerations

- The average working week is between 37 and 40 hours.
- Flexible working arrangements have become increasingly popular in recent years and many employees prefer to split their time between an office and working from home.
- Employers are required to offer British workers at least 5.6 weeks of paid leave. This may include public and bank holidays, of which there are eight in the UK. For someone who works full-time, this will equate to 28 days of paid holiday.
- British workers between the ages of 22 and state pension age who earn £10,000 or more per year and usually work in the UK are legally entitled to a pension scheme, provided by their employer.

Cultural Considerations

- Handshakes are expected when you meet someone for the first time
- Businesses place high importance on good etiquette when it comes to phone and email communication; blunt messages can be interpreted as rudeness
- Workplaces are friendly and dress codes range from casual to formal, depending on the industry and the company's individual culture.



“The UK audit market has rebounded strongly, with sustained hiring across internal audit, IT audit and compliance monitoring functions. Data, ERP transformation and AI governance are driving competition for experienced auditors, particularly at manager and director level. Employers are increasingly flexible on hybrid working, but skills shortages continue to push salaries upward.”

Adam Bond

Head of Audit, Leonid Group

SALARY GUIDE UNITED KINGDOM

TITLE	SALARY RANGE (GBP)
Senior Internal Auditor	£65,000 - £90,000
Internal Audit Manager	£75,000 - £100,000
Internal Audit Director	£100,000 - £150,000
Chief Audit Executive	£150,000 - £300,000

FRANCE

France is the third-largest economy in Europe, and the sixth largest in the world in terms of GDP. It is an advanced and industrialised country and is home to a sophisticated financial market. This, coupled with France's highly educated workforce, makes it an attractive place for business growth.

Several industries contribute to the French economy, namely energy, transport, manufacturing, technology, tourism and agriculture.

In the face of global economic challenges, France has maintained a relatively stable job market — as of December 2023, the national unemployment rate stands at 7.2%, outperforming the average rate in the European Union.

One of the key contributors to France's employment landscape is its thriving tech industry and a steadily growing financial services sector.

Ease of doing business ranking = 32

CAPITAL	Paris
LANGUAGES SPOKEN	French
POPULATION	68.17 million
PAYROLL	Monthly
CURRENCY	Euro
VAT	20%



Hiring Considerations

- Probation periods are not mandatory in French employment contracts, but they typically last between two to four months.
- Notice periods: this depends on how long the employee has worked for the company. Employees will usually need to provide one month's notice if they've been employed for six months to two years.
- Employees who have been employed for more than two years usually must provide two months' notice, and those in executive positions may need to provide a three-month notice.

Cultural Considerations

- French business etiquette is rather formal, and it's always better to err on the side of formality than to be seen as disrespectful.
- It's customary to address people by their formal title, such as Monsieur or Madame, until invited to use their first name.

- Handshakes are the norm in business situations, and it's considered polite to greet everyone individually when entering a room.
- The French place a high value on work-life balance. You may find that work hours are shorter than in some other countries, with 35 hours per week on average.
- French people tend to be direct in their communication

“Hiring conditions in France remain competitive, particularly for auditors with strong technical skills and French language capability. The combination of regulatory change, ESG reporting obligations and digital transformation is driving continued demand from multinational employers. Domestic audit talent is increasingly scarce, particularly at senior levels.”

Adam Bond

Head of Audit, Leonid Group

SALARY GUIDE FRANCE

TITLE	SALARY RANGE (EUR)
Senior Internal Auditor	€50,000 – €80,000
Internal Audit Manager	€65,000 – €100,000
Internal Audit Director	€110,000 – €200,000
Chief Audit Executive	€160,000 – €250,000

SPAIN

Spain is one of the largest countries in Europe and home to a highly educated, diverse and international workforce.

Spain's economy is the fifth-largest in the European Union by GDP. The country's major industries include technology, tourism, textiles, automotive manufacturing and construction.

Compared with other EU countries, labour costs in Spain are relatively high, owing in part to high social security contributions and taxes. Nonetheless, the country remains a desirable destination for foreign workers, since the cost of living is generally lower — and there are the additional draws of a vibrant culture, great cuisine and a balmy climate.

Ease of doing business ranking = 30

CAPITAL	Madrid
LANGUAGES SPOKEN	Spanish
POPULATION	48.37 million
PAYROLL	Monthly
CURRENCY	Euro (EUR)
VAT	21%



Hiring Considerations

- The standard working week is 40 hours. Some consumer-facing businesses do stop between 14:00 and 16:00 for ‘siesta’ and continue working until 8pm, but this is no longer usual practice in corporate environments.
- It is mandatory for employees to receive a thirteenth and fourteenth month’s salary payment. The annual salary is usually split into 14 instalments, which includes the double salary payment made by the employer in July and December.
- Internationals who want to work in Spain must meet stringent requirements for work permits. EU citizens are exempt, but do need a certificate of residence if they plan to stay for over three months, while non-EU citizens need both a work and residency permit along with a firm job offer. Highly skilled foreign workers can apply for a Blue Card or a Highly Qualified Visa — options which allow them to work and live locally for up to four years if they meet specific requirements.

Cultural Considerations

- Just like in social settings, Spaniards are relaxed and friendly at work. You’ll be surrounded by approachable, humorous people who love to smile.

- Relationship-building is important here, and business talks or negotiations rarely take place without getting to know the other person first. So don’t be alarmed at the slow pace of business meetings – or the personal questions.
- Overall, as Spaniards get more comfortable, they tend to be quite tactile, with hugs or a pat on the back or arm fairly common practice. You’ll also notice that when they are comfortable, they may become quite animated and even interrupt someone. This is to be taken as a sign that someone is interested in what the other person is saying, rather than being rude.
- Working late into the evening is not uncommon; Spaniards typically eat their dinner late, at around 9pm.

“Spain’s risk market continues to grow, driven by investment in GRC frameworks and technology-enabled risk oversight. Organisations are increasingly integrating risk management into digital transformation initiatives, driving sustained hiring demand.”

Adam Bond
Leonid Group

SALARY GUIDE SPAIN

TITLE	SALARY RANGE (EUR)
Senior Internal Auditor	€60,000 – €90,000
Internal Audit Manager	€80,000 – €115,000
Internal Audit Director	€100,000 – €150,000
Chief Audit Executive	€140,000 – €225,000

GERMANY

Germany has a diverse population of over 84 million people, with a highly skilled talent pool. The country places a high emphasis on education, with a literacy rate of 99% and an extensive system of universities and vocational schools.

The business climate is favourable, with a strong focus on innovation and a range of government incentives for business growth.

Germany's top industries include automotive manufacturing, chemical production, engineering, and healthcare. The country is the world's leading exporter of cars, with major companies such as Volkswagen, BMW, and Mercedes-Benz headquartered in Germany.

German employees value a positive work environment that fosters collaboration, creativity, and innovation. Studies have found that they prioritise work-life balance, job security and professional development opportunities.

Ease of doing business ranking = 22

CAPITAL	Berlin
LANGUAGES SPOKEN	German, plus some regional dialects
POPULATION	84.5 million
PAYROLL	Monthly
CURRENCY	Euro
VAT	19%



Hiring Considerations

- The standard working week in Germany is 40 hours, with an average of 8 hours per day.
- Employers are obligated to provide health insurance, pension insurance, accident insurance and unemployment insurance to all employees.
- Bundesurlaubsgesetz — the Federal Holiday Act — dictates that employees get 20 days of leave or 24 days if they work six days a week instead of five. However, most employers offer more this statutory minimum.
- Notice periods are typically stipulated in the employment contract and vary based on the length of service. For example, a standard notice period is four weeks but can be longer for employees with several years of service.

Cultural Considerations

- Germans value punctuality, professionalism, and a thorough approach to business. Be prepared for structured and detail-oriented interactions with German professionals.
- While many Germans are proficient in English, especially in business settings, a basic understanding of the German language can be highly beneficial.



“Germany remains one of the most competitive audit markets globally, with particular pressure at the mid-level and IT audit end of the market. Organisations continue to struggle to secure German-speaking auditors with technology and data expertise. This imbalance between supply and demand is sustaining elevated salary expectations.”

Adam Bond

Head of Audit, Leonid Group



SALARY GUIDE GERMANY

TITLE	SALARY RANGE (EUR)
Senior Internal Auditor	€65,000 – €110,000
Internal Audit Manager	€110,000 – €140,000
Internal Audit Director	€135,000 – €200,000
Chief Audit Executive	€175,000 – €250,000

THE NETHERLANDS

The Netherlands is a forward-thinking nation, well connected to the other major economies of Europe and with a favourable fiscal climate, making it a prime country for sourcing multilingual and highly-skilled workers. The Dutch typically have excellent English language skills and many also speak German.

It is a small but mighty country, having the fifth-largest economy in the EU in 2023. The key industries here are aerospace, chemicals, energy, financial services, life sciences, IT and logistics.

The country has a strong focus on work-life balance, and family-friendly benefits are commonplace.

Dutch employment law is extensive, and regulations must be followed by any company that employs workers in the Netherlands, even if the organisation is registered in a different country.

Ease of doing business ranking = 42

CAPITAL	Amsterdam
LANGUAGES SPOKEN	Dutch, English
POPULATION	17.6 million
PAYROLL	Monthly
CURRENCY	Swiss Franc (CHF)
VAT	8.1%



Hiring Considerations

- The Netherlands has an extensive social security system which covers employees for health, death, old age, long-term disability, certain medical expenses and childcare and unemployment.
- National insurance is compulsory for anyone permanently working in the Netherlands. Social security premiums (also referred to as employee insurance) must be paid entirely by the employer.
- Many people work part-time in the Netherlands and requests for part-time work can only be turned down if there is a strong, objective reason not to permit it.
- Probation periods can last for a maximum of two months for permanent employees. Fixed-term contracts permit a maximum of one month's probation.

Cultural Considerations

- The Dutch are known for their direct manner and honesty. It's not a case of being harsh; they simply value pragmatism and clear communication.
- Decision-making is very much done by consensus, with multiple stakeholders involved.
- Efficiency and punctuality are highly valued.
- Workplace hierarchies tend to be flat, with everyone encouraged to voice their views and senior management are typically open to challenge, so long as it is done respectfully.

“The Dutch audit market continues to benefit from the Netherlands' position as a European headquarters hub. Demand remains strongest for IT auditors and professionals with Big 4 backgrounds, particularly those capable of delivering assurance over non-financial and regulatory-driven reporting. Employers are prioritising adaptability and strong stakeholder communication skills.”

Adam Bond

Head of Audit, Leonid Group

SALARY GUIDE NETHERLANDS

TITLE	SALARY RANGE (EUR)
Senior Internal Auditor	€ 60,000 – € 80,000
Internal Audit Manager	€ 65,000 – € 100,000
Internal Audit Director	€ 100,000 – € 140,000
Chief Audit Executive	€ 130,000 – € 200,000

SWITZERLAND

Switzerland is widely recognised as a ‘safe haven’ within Europe and a land of opportunity for both individuals and businesses to live and work. Given its relatively small size and a highly liberal economic structure, it can quickly adapt to internal and external challenges. Switzerland is renowned for its stable and reliable business environment, which is supported by its well-developed legal system and robust regulations.

Around two thirds of Switzerland’s working population originate from EU countries, predominantly Italy, Germany, Portugal, France and Kosovo.

Ease of doing business ranking = 36

CAPITAL	Bern
LANGUAGES SPOKEN	German, French
POPULATION	8.85 million
PAYROLL	Monthly
CURRENCY	Swiss Franc (CHF)
VAT	8.1%



Hiring Considerations

- The working week in Switzerland is 40 to 42 hours. Workers are generally entitled to 4 weeks' holiday.
- Notice periods are variable, typically ranging from one to six months.

Cultural Considerations

- Swiss work culture is rooted in formality. Formal business attire is generally expected and it is usual to address someone by their last name and title (e.g. Mr, Mrs, Dr) until they indicate otherwise.
- There are three main languages spoken in Swiss workplaces: German, French, English — it is widely expected that job candidates would have fluency in at least two of these three.
- The Swiss value punctuality and direct communication, so when interviewing Swiss candidates, it is important that the interview is well-structured.

“Switzerland continues to attract audit leadership roles, particularly within global corporate functions and regulated industries. We are seeing steady demand for audit directors and senior specialists, with junior hiring increasingly spread across lower-cost jurisdictions. Multilingual capability remains a key differentiator for candidates.”

Adam Bond
Head of Audit, Leonid Group

SALARY GUIDE SWITZERLAND

TITLE	SALARY RANGE (CHF)
Senior Internal Auditor	130,000 – 150,000
Internal Audit Manager	145,000 – 220,000
Internal Audit Director	200,000 – 280,000
Chief Audit Executive	240,000 – 380,000

UNITED ARAB EMIRATES

The United Arab Emirates (or UAE) is an economic powerhouse of the Middle East and is widely known as a business-friendly country in the region that welcomes foreign workers and investments. And since around 89% of the population originates from outside the UAE, it's also a great place to look for remote talent as it's one of a growing number of countries now offering digital nomad visas.

The UAE's economy is the 5th largest in the Middle East, with a gross domestic product of US\$501 billion (AED 1.84 trillion) in 2022.

The economy in the UAE relies on revenue from the natural gas and petroleum industries. One of its bigger non-oil revenue sources is tourism, and the UAE's thriving services sector is contributing to the diversification of the economy. Across the nation, there is currently \$350 billion worth of active construction in process.

Ease of doing business ranking = 16

CAPITAL	Abu Dhabi
LANGUAGES SPOKEN	Arabic, English
POPULATION	11.2 million
PAYROLL	Monthly or Bi-Weekly
CURRENCY	United Arab Emirates Dirham (AED)
VAT	5%

“The UAE remains one of the most competitive audit hiring markets in 2026, driven by tax advantages, lifestyle appeal and growing regulatory sophistication. Employers are increasingly hiring internationally for niche regulatory and technical skill sets, particularly within financial services and energy. Candidate competition remains intense.”

Adam Bond

Head of Audit, Leonid Group



Hiring Considerations

- The UAE does not have any enforced federal income tax legislation for general business. Each Emirate has enacted an income tax decree, but enforcement is restricted to oil companies and foreign banks.
- According to the terms of the UAE Labour Law, introduced in February 2022, companies operating in the private sector are required to employ individuals on fixed-term contracts. However, the fixed-term aspect of the agreement is, in practice, insignificant. For instance, even if a five-year term is agreed upon, it essentially functions as a permanent employment contract and can be terminated with notice by either party.
- The working week used to be Sunday to Thursday, but it has recently changed to Monday to Friday.
- Usual business hours are from 8am to 1pm, resuming at 4pm (once temperatures have reduced) and continuing until 7pm.
- It is compulsory to register employees with the national government pension programme and contribute to it regularly.
- Compensation packages are structured differently; instead of the usual base salary + bonus, firms typically offer base salary + housing allowance + transportation allowance (and schooling allowance, if the employee has children).

Cultural Considerations

- Islam is the cornerstone of UAE culture and profoundly influences its business practices. Most Emiratis are Muslim, so expats would do well to familiarise themselves with the principles of Islam to help cultivate relationships, and avoid inadvertently offending anyone.
- Islamic principles, such as honesty, integrity, and fairness, underscore all aspects of business dealings. Upholding one's word and delivering on promises are highly valued traits that contribute to building trust and lasting partnerships in the UAE.
- Religious holidays have a significant impact on business operations in the UAE. For instance, during Ramadan — a month of fasting from dawn to sunset — working hours are reduced, and the pace of business may slow down. Many companies operate with shorter business hours to allow employees to break their fasts and engage in prayers.
- Traditional hierarchical structures are prevalent in organisations, with clear lines of authority. Decision-making processes often involve higher-level management, and their input carries significant weight in final outcomes.

SALARY GUIDE UAE

TITLE	PACKAGE RANGE (AED)
Senior Internal Auditor	130,000 – 300,000
Internal Audit Manager	280,000 – 380,000
Internal Audit Director	350,000 – 450,000
Chief Audit Executive	400,000 – 550,000

CHINA

China boasts the largest population of any country in the world, with over 1.4 billion people and is home to a highly talented and educated workforce. The job market is thriving and companies operating in China often seek individuals with specialised skills such as Mandarin proficiency, experience in the local market, and adaptability in the rapidly evolving trade environment.

Employment laws in China are designed to protect Chinese workers' rights, but there are also strict regulations on hiring and firing employees. The business climate in China is generally favourable for foreign investment, but there are still some challenges, such as intellectual property rights protection and regulatory compliance.

Ease of doing business ranking = 32

CAPITAL	Beijing
LANGUAGES SPOKEN	Standard Mandarin, Cantonese, Portuguese, English, Mongolian, Korean, Tibetan, Uyghur, Zhuang, Kazakh, Yi
POPULATION	1.453 billion
PAYROLL	Monthly
CURRENCY	Renminbi (RMB)
VAT	Most goods and some services - 13% Real estate, transportation, postal and agriculture - 9% Services - 6% Small-scale taxpayers - 3% Exports - 0%



Hiring Considerations

- China typically has short notice periods — one month is standard.
- Annual bonuses are usually paid in March–April time, so April–May is a good time to hire people in China.
- Employees who have been with a company for less than 12 months do not have any entitlement to holiday pay. For tenures of between one and ten years, the standard holiday allowance is five days per year.
- Payroll and taxes in China are regulated by the State Administration of Taxation (SAT) and the Ministry of Human Resources and Social Security (MOHRSS). Employers are responsible for withholding and paying taxes on their employees' behalf and making social security contributions.
- WeChat is the most popular social media network and is used far more widely than LinkedIn.

Cultural Considerations

- Hierarchy is an important feature of Chinese workplaces and employees will rarely question any direction they are given, out of respect.

- 'Guanxi' is an important concept in Chinese business; it essentially requires a personal bond to form, before any business relationship can develop.
- Co-workers typically socialise together and exchange gifts — anyone who doesn't join in risks being viewed as too self-centred.
- China is renowned for its 'overtime culture' where employees work well beyond their contractual hours, out of a sense of duty
- Napping at work is acceptable – and in some cases, encouraged!

“While geopolitical pressures continue to influence hiring patterns, 2026 has seen renewed investment in internal audit capabilities within China, particularly for organisations responding to global due diligence and ESG regulation. Demand is strongest for auditors who can bridge local market knowledge with international governance expectations.”

Adam Bond

Head of Audit, Leonid Group

SALARY GUIDE CHINA

TITLE	SALARY RANGE (RMB)
Senior Internal Auditor	¥100,000 – ¥215,000
Internal Audit Manager	¥140,000 – ¥390,000
Internal Audit Director	¥350,000 – ¥550,000
Chief Audit Executive	¥475,000 – ¥600,000

SINGAPORE

Singapore has a successful free-market economy and consistently ranks among the least corrupt nations in the world. Unemployment is low, and its port is one of the busiest in the world.

Singapore's workforce is highly multicultural, comprising Chinese, Malay, and Indian workers, as well as expatriates from around the globe. While the government has taken steps to reduce the country's reliance on foreign labour, particularly in unskilled roles, Singapore remains an open and diverse society.

Ease of doing business ranking = 2

CAPITAL	Singapore
LANGUAGES SPOKEN	English, Bahasa Malaysia, Mandarin & Tamil
POPULATION	5.918 million
PAYROLL	Monthly
CURRENCY	Singapore Dollar (SGD)
VAT	7%



Hiring Considerations

- The Employment Act specifies that all employees are entitled to one rest day out of the week. Typically, this is Sunday, but employers can choose a different rest day as long as they inform their employees.
- Employers typically provide a 13th-month bonus to their employees. 13th-month bonus is also known as Annual Wage Supplement (AWS). It is a single annual payment on top of an employee's total annual wage. AWS is not compulsory. Employers are encouraged to give their employees AWS to reward them for contributing to the company's performance.

Cultural Considerations

- Singapore places importance on proper business etiquette and protocol. Handshakes are common as a form of greeting, and it is polite to address individuals using their titles and surnames, especially in formal settings.

- It is also customary to exchange business cards during introductions, with proper attention given to receiving and presenting them with both hands.
- Teamwork and collaboration are highly valued in Singapore's work culture. Employees are expected to work well in teams and contribute to collective goals. Communication tends to be polite, indirect and harmonious, with an emphasis on maintaining positive relationships.



“Singapore remains a key APAC audit hub, with strong demand for regionally focused audit professionals. Organisations are prioritising candidates who can operate across multiple jurisdictions and regulatory frameworks. Competition is highest at manager and director level, particularly for candidates with international exposure.”

Adam Bond

Head of Audit, Leonid Group



SALARY GUIDE SINGAPORE

TITLE	SALARY RANGE (SGD)
Senior Internal Auditor	S\$80,000 – S\$130,000
Internal Audit Manager	S\$130,000 – S\$200,000
Internal Audit Director	S\$200,000 – S\$300,000
Chief Audit Executive	S\$290,000 – S\$450,000

JAPAN

Japan is smaller than the U.S. state of California, and yet it boasts the world's third-largest economy, after the United States and China. It is home to 62 of the Fortune 500 companies and excels in the IT, automotive and healthcare sectors.

Japan is a stable place to do business and a sensible stepping stone into other Asian territories.

It is, however, one of the more challenging environments in which to attract job candidates. An aging population and declining birth rates has led to a serious labour shortage in the country. This means employees are used to excellent job security and, when they are looking for a job, receiving job offers from multiple companies.

Ease of doing business ranking = 29

“Japan continues to present one of the most challenging audit hiring environments globally. Labour shortages and low candidate mobility mean successful hiring relies heavily on trust-based networks and specialist search. Organisations that engage early and partner with experienced advisors are best placed to secure talent.”

Adam Bond

Head of Audit, Leonid Group

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CAPITAL	Tokyo
LANGUAGES SPOKEN	Japanese
POPULATION	124.5 million
PAYROLL	Monthly
CURRENCY	Japanese Yen (JPY)
VAT	10%



Hiring Considerations

- Employees in managerial positions are generally expected to work unpaid overtime.
- Termination of employment can be difficult in Japan and employers will generally seek to obtain the employee's resignation before handing out a termination notice. In some cases, financial incentives can be offered to encourage employees to resign.
- The notice period for resigning employees can range from two weeks to a month. In the case of dismissals, the employer must provide 30 days' notice or payment in lieu of the notice period.
- There is no payment for sick leave in Japan. For short-term cases, employees use their paid vacation to take leaves of absence.
- Employers are required to grant annual paid leave of at least 10 days upon completion of 6 months' employment. The entitlement increases by 1 day per year for the following 2 years and by 2 days per year thereafter, up to a maximum of 20 days per year.

Cultural Considerations

- Japanese employers expect unwavering dedication from their teams. And while there have been notable improvements in Japanese work conditions in recent years, Japan still carries its reputation of being a hard working country.
- Japanese 'nomikai' are company after-work drinking parties, which are often compulsory to attend. It is seen as disrespectful to refuse such an invitation from a senior employee.
- Career progression is rooted system that rewards behaviour demonstrating identification with the team effort for example, by singing the company song, not taking all of one's vacation days, and sharing credit for accomplishments with the team.
- Non-verbal communication, such as facial expressions and body language, is heavily relied upon in Japanese workplaces.

SALARY GUIDE JAPAN

TITLE	SALARY RANGE (JPY)
Senior Internal Auditor	¥5,150,000 - ¥10,500,000
Internal Audit Manager	¥8,000,000 - ¥12,500,000
Internal Audit Director	¥9,500,000 - ¥15,000,000
Chief Audit Executive	¥13,000,000 - ¥32,000,000

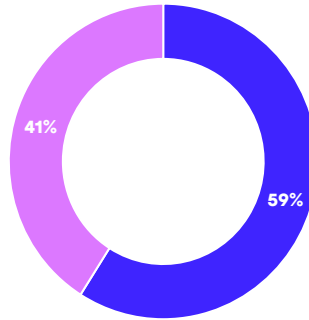
03.

TALENT INTELLIGENCE DATA

In addition to recruitment, Leonid also offers ‘Talent Intelligence’ — data-driven insights to guide our clients’ decisions around hiring, retention, and workforce planning. Here’s a snapshot of what our data is telling us about the current internal audit global hiring market.



Hiring Demand in Internal Audit Globally is High



Gender Diversity Split
41% Female 59% Male

2.3 YEARS

Median Tenure of Candidates globally

9.7%

% of professionals who moved jobs in the last year

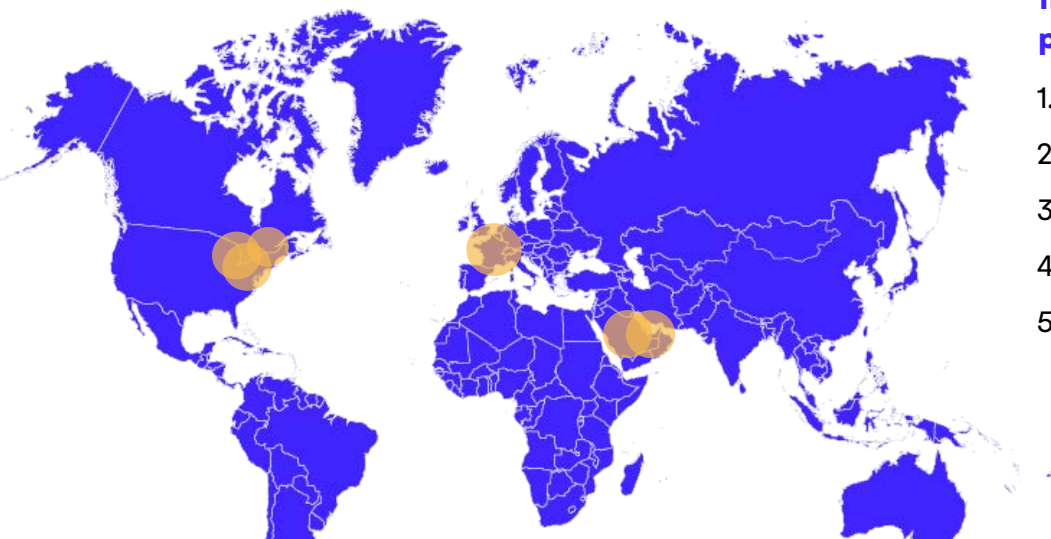
What matters most to internal audit candidates globally

Value proposition	Top Priority
1. Compensation & Benefits	67%
2. Work-life balance	50%
3. Flexible work arrangements	44%
4. Job Security	38%
5. Opportunities for career growth	38%

Top 3 industries employing this talent

1. Accounting
2. Strategic Management Services
3. Insurance

Hiring Hotspots



What are the top locations for this talent? (highest number of professionals)

1. New York City Metropolitan
2. Saudi Arabia
3. United Arab Emirates
4. London Area, United Kingdom
5. Greater Paris Metropolitan



03.

CONCLUSION

Modern internal audit functions sit at the convergence of assurance, regulation, technology and strategy. The most effective teams are no longer defined purely by the scope of their audit plans, but by their ability to anticipate risk, adapt to rapid change and engage credibly with senior stakeholders across the organisation.

As regulatory expectations expand, audit coverage increasingly extends beyond traditional financial and operational assurance into areas such as technology risk, third-party oversight, ESG and data governance. This broadening remit places sustained pressure on internal audit leaders to ensure their teams have the right blend of technical expertise, commercial awareness and communication skills, often in an already constrained talent market.

Against this backdrop, many organisations are recognising that traditional, reactive recruitment approaches are no longer sufficient for critical audit hires. The skills most in demand are frequently held by professionals who are not actively seeking new roles, particularly in areas such as IT audit, data, ESG and regulatory assurance.

Engaging a search-based recruitment approach allows organisations to access this passive talent pool, widening the field beyond those who are immediately visible on

the market and enabling a more deliberate, quality-driven hiring process.

At the same time, hiring decisions are increasingly being made within a longer-term workforce context. **Talent Intelligence** plays a growing role here, helping audit leaders understand where skills are genuinely scarce, how peer organisations are structuring their teams, and where future capability gaps are likely to emerge. Used effectively, this insight supports more informed choices around location strategy, succession planning and whether to build, buy or rebalance capability within existing teams. Please take a look at the next page for details of Leonid can help with this.

For organisations reassessing their internal audit function – whether through transformation, expansion or targeted leadership hires – the future of internal audit will be shaped as much by **how talent decisions are made** as by **what risks are audited**. Those that combine forward-looking insight with a proactive, search-led approach to talent will be best placed to build resilient, credible audit functions in an increasingly complex risk environment.

TALENT INTELLIGENCE: TURNING HIRING INSIGHT INTO COMPETITIVE ADVANTAGE

Leonid's Talent Intelligence service is designed to support audit leaders and boards with a clear, data-led view of the talent market before critical hiring decisions are made. By combining proprietary market data, real-time candidate mapping and deep sector expertise, we help organisations understand the true shape of the internal audit talent landscape.

What talent intelligence delivers

Talent Intelligence moves beyond traditional recruitment activity to provide forward-looking insight into:

- Talent availability and scarcity within specific audit skill sets, including IT audit, data, ESG and regulatory audit
- Location strategy, identifying where talent pools are deepest – and most sustainable – across regions
- Competitive benchmarking, including salary ranges, team structures and competitor hiring behaviour
- Workforce risk, highlighting pinch points around succession, retention and over-reliance on single markets

For internal audit leaders facing regulatory change, digital transformation or operating model redesign, this intelligence enables decisions to be made with confidence.

Supporting audit transformation in 2026

This year, we know many organisations are reassessing their audit operating models: investing in technology, expanding coverage of non-financial risk and strengthening leadership capability. Talent Intelligence plays a critical role in this process, helping businesses answer questions such as:

- Do we have access to the skills required to deliver our future audit plan?
- Should we hire locally, regionally or globally for specialist roles?
- What is the cost and feasibility of building versus buying capability?
- How exposed are we to talent churn in key audit roles?

By answering these questions upfront, organisations reduce hiring risk, improve time-to-impact and avoid costly missteps in highly competitive talent markets.

From insight to execution

Talent Intelligence can be delivered as a standalone advisory exercise or act as the foundation for a broader executive search or team build. For many of Leonid's clients, it provides a crucial bridge between strategy and execution, ensuring that hiring decisions align with business priorities, regulatory expectations and long-term workforce resilience.

To find out more about Leonid's Talent Intelligence service — or to book a demo with a free Talent Intelligence 'Lite' assessment, please contact [Adam Bond](#).



leonid

Ready to get in touch with us?

Leonid is a leading, international recruiter in Internal Audit and all areas of corporate governance.

If you are looking to bolster your team, we can proactively seek out the best candidates and have them ready to join you within 30 days of instruction.

To find out more about Leonid's service, please visit our website:

www.leonid-group.com

Or, to request a meeting with our Head of Audit recruitment, Adam Bond, please email him directly:

adam@leonid-group.com

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