

LATIN AMERICA 2026/2027

RISK *in* FOCUS

Hot Topics for Internal Auditors

BOARD BRIEFING

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1976-2026



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de Auditores Internos

About Risk in Focus

Know Your Risks. Plan Strategically.

01

An annual initiative to identify the world's five highest risks

02

Based on survey results, roundtables, and interviews with chief audit executives and directors

03

Research facilitated by the Internal Audit Foundation and partners*



*Europe Risk in Focus reports are produced by the European Confederation of Institutes of Internal Auditing (ECIIA)



The Latin America Risk in Focus report was developed in partnership with:



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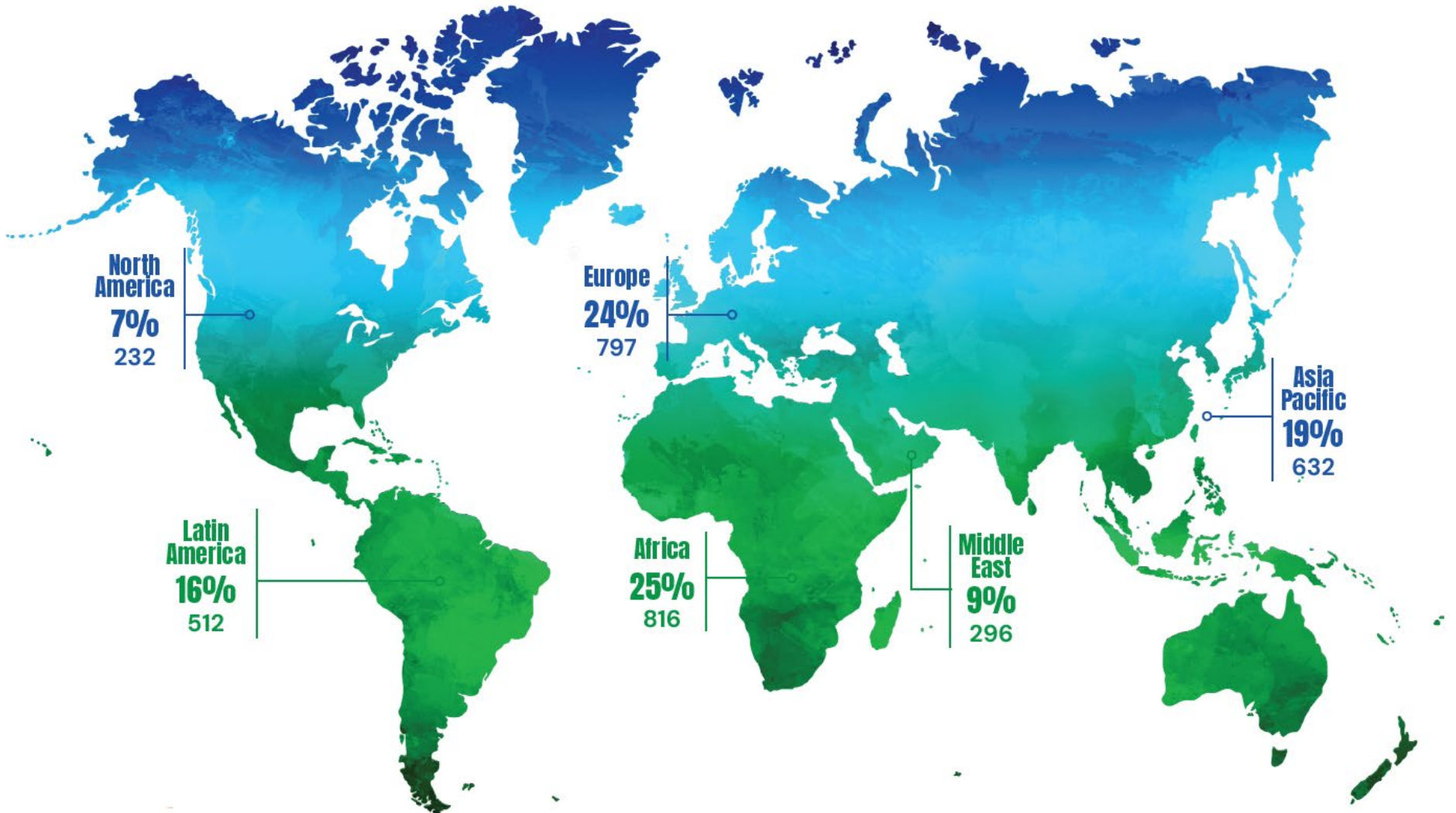


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Global Survey Participation

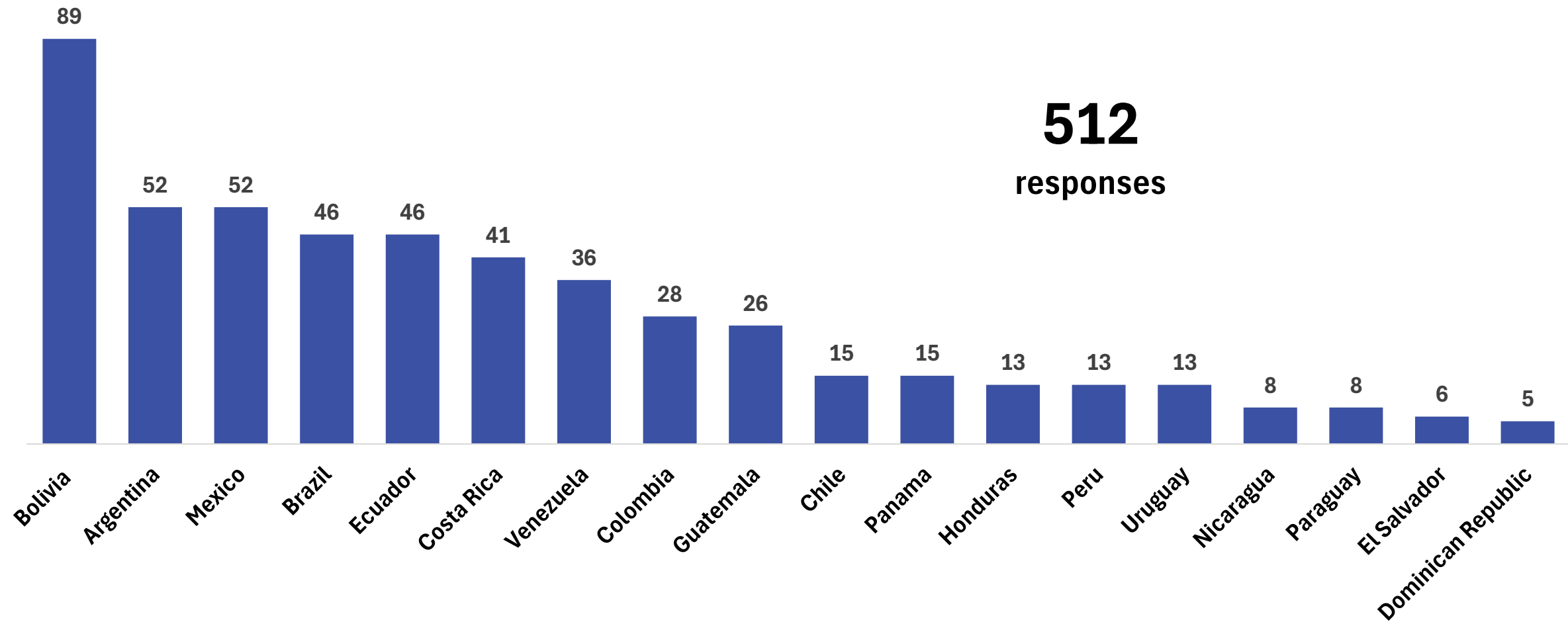
Response rate per region



- **3,285** responses from chief audit executives and directors
- **132** countries/locations represented
- Survey conducted **March 2 to May 6, 2026**

Latin America Survey Participation

Responses per country/location



Latin America's Risk Environment

A More Connected and Less Forgiving
Risk Landscape



Survey Questions and Risk Areas

The report focuses on 16 risk areas and 5 topics



Key Topics

1. Top 5 risks
2. Top 5 audit priorities
3. Risk severity rating (1–7)
4. Risk governance maturity
5. Internal audit coverage

Risk Areas in the Survey

1	Business resilience	9	Governance/corporate reporting
2	Climate change	10	Health/safety
3	Communications/reputation	11	Human capital
4	Cybersecurity	12	Market changes/competition
5	Digital disruption (including AI)	13	Mergers/acquisitions
6	Financial/liquidity	14	Organizational culture
7	Fraud	15	Regulatory change
8	Geopolitical uncertainty	16	Supply chain and outsourcing

Latin America – Top 5 Risks

Survey question: What are the Top 5 risks your organization currently faces?



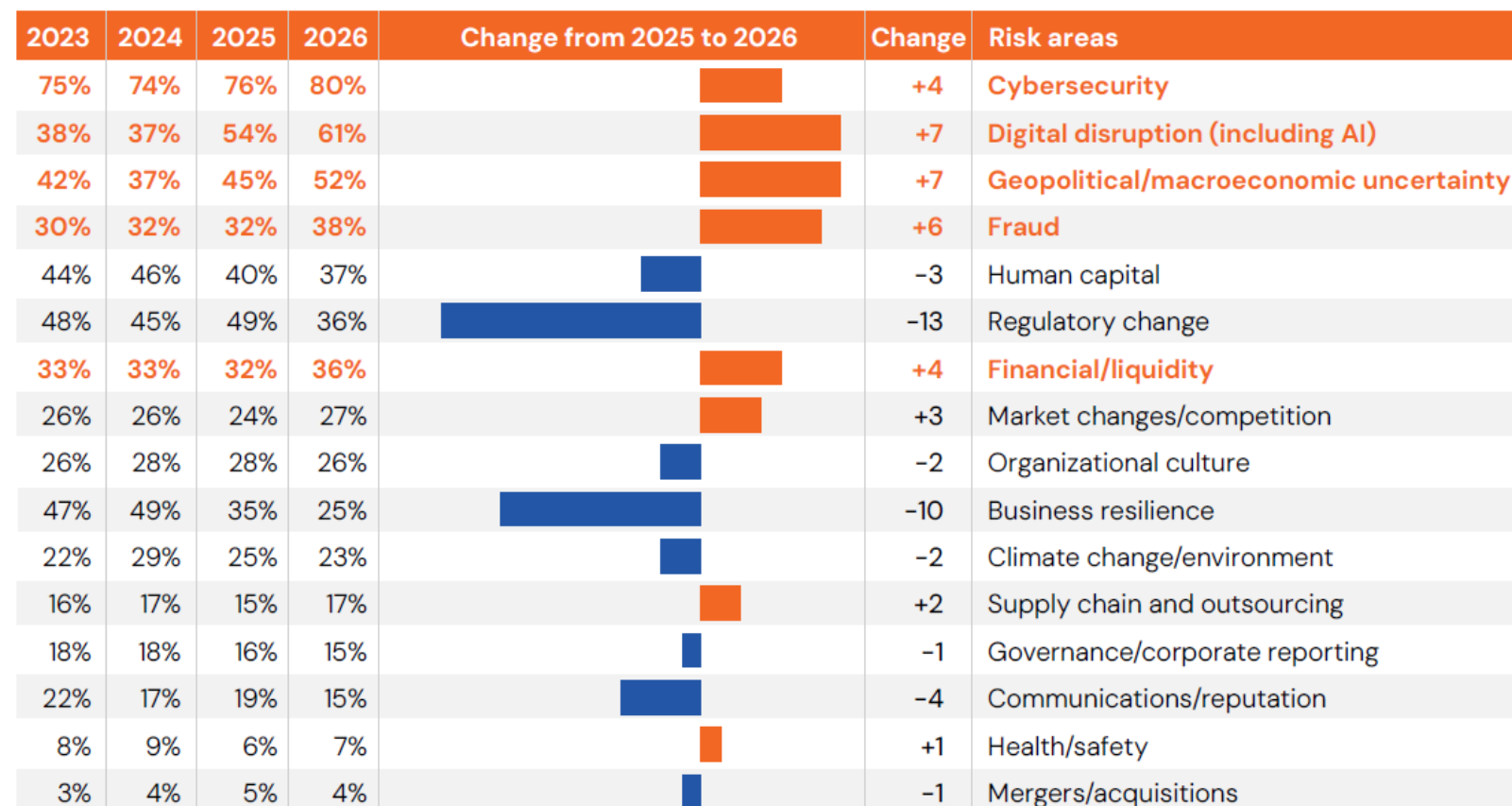
5 highest risks

Latin America shows a clear concentration of concern around three areas:

- **Cybersecurity** is the highest risk by a wide margin, chosen by 80% of Latin American internal audit leaders as one of their Top 5 risks.
- **Digital disruption** ranks second at 61%.
- **Geopolitical uncertainty** is the third-highest risk at 52%.

Latin America – Top 5 Risks Trend

Survey question: What are the Top 5 risks your organization currently faces?



 Increased risk compared to prior year  Decreased risk compared to prior year

How to Interpret the Graph

Orange text indicates an increase of 4 percentage points or more compared to the prior year. The **orange** and **blue** bars show the difference in ratings from 2025 to 2026. The column labeled "change" shows the percentage point difference from 2025 to 2026.

- **Digital disruption** and **geopolitical uncertainty** risk increased the most (each +7 points).
- **Fraud** risk rose 6 points. **Cybersecurity** and **financial/liquidity** each rose by 4 points.
- **Regulatory change** (-13) and **business resilience** (-10) were substantially displaced in the risk ratings.

Latin America – Top 5 Risks per Sector

Survey question: What are the Top 5 risks your organization currently faces?

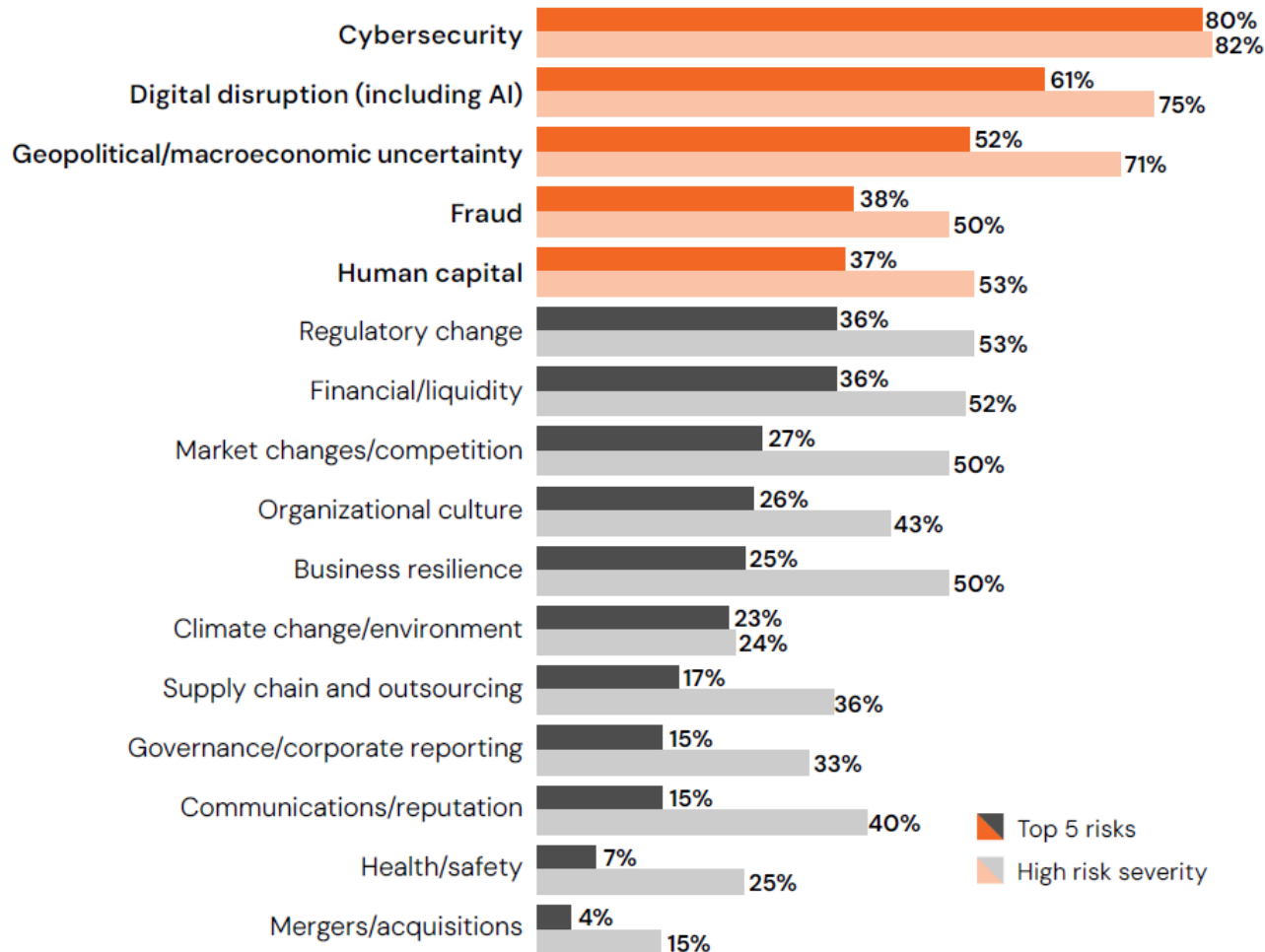
Risk areas	All Latin America	Financial services	Public sector	Privately held	Publicly traded
Cybersecurity	80%	88%	70%	78%	79%
Digital disruption (including AI)	61%	74%	43%	62%	55%
Geopolitical/macroeconomic uncertainty	52%	52%	40%	53%	69%
Fraud	38%	41%	46%	32%	33%
Human capital	37%	32%	46%	39%	36%
Regulatory change	36%	43%	47%	29%	19%
Financial/liquidity	36%	42%	21%	35%	38%
Market changes/competition	27%	24%	11%	37%	38%
Organizational culture	26%	17%	46%	27%	12%
Business resilience	25%	28%	23%	23%	26%
Climate change/environment	23%	20%	21%	27%	26%
Supply chain and outsourcing	17%	13%	10%	23%	33%
Governance/corporate reporting	15%	10%	32%	11%	12%
Communications/reputation	15%	12%	28%	11%	10%
Health/safety	7%	2%	7%	11%	10%
Mergers/acquisitions	4%	2%	10%	3%	5%

5 highest risks

- **Cybersecurity** is a Top 5 risk in every sector, with financial services highest at 88%.
- **Geopolitical uncertainty** is highest for publicly traded companies (69%).
- **Market changes** has the most impact for privately held and publicly traded companies (outside of financial services).
- Public sector diverges most, with notably higher risk for **regulatory change, fraud, human capital, and culture**.

Latin America – Top 5 Risks vs. Risk Severity

Survey questions: What are the Top 5 risks your organization currently faces? On a scale of 1 to 7, please rate the current level of risk at your organization for each of the following risk areas.



- **Two ways to measure risk.** “Top 5 Risk” shows which areas were selected as one of the five highest risks. “Risk Severity” shows highest risks on a scale of 1 to 7.
- **Visibility gaps.** Areas with large gaps between Top 5 Risk and Risk Severity need to be explored. The largest gaps are for **business resilience** (-25), **communications/reputation** (-25), and **market changes** (-23).

How to Interpret the Graph

Dark colors show who picked the risk as one of the 5 highest at their organization (Top 5 risk). **Light colors** show who rated the risk as a 5, 6, or 7 on a scale of 1 to 7 (high risk severity). **Orange** indicates the five highest ratings for both risk measures.



Risk Environment – Internal Audit Strategies

- **Connect risks within the audit universe.** Update the audit universe to reflect connected risks rather than isolated categories.
- **Widen the cybersecurity scope.** Extend cybersecurity audits to cloud, third parties, operational technology, data protection, resilience, and incident recovery.
- **Assess technology use.** Provide advice and assurance for AI governance, data quality, model risk, automation controls, ethical use, and accountability.
- **Make geopolitics auditable.** Translate political risk into auditable scenarios, such as supply disruption, liquidity stress, regulatory change, foreign exchange exposure, critical infrastructure dependency, and business continuity.

Latin America's Audit Priorities

The Coverage Gap: When Risk Moves Faster Than
Audit Plans



Latin America – Top 5 Audit Priorities Trend

Survey question: What are the Top 5 audit areas on which internal audit spends the most time and effort?

2023	2024	2025	2026	Change from 2025 to 2026	Change	Audit areas
66%	67%	69%	74%		+5	Cybersecurity
47%	52%	51%	56%		+5	Fraud
50%	49%	51%	53%		+2	Financial/liquidity
50%	47%	53%	53%		0	Regulatory change
24%	19%	29%	47%		+18	Digital disruption (including AI)
46%	46%	48%	38%		-10	Governance/corporate reporting
53%	49%	40%	32%		-8	Business resilience
29%	30%	29%	27%		-2	Organizational culture
28%	29%	24%	27%		+3	Supply chain and outsourcing
28%	29%	27%	26%		-1	Human capital
23%	22%	20%	16%		-4	Communications/reputation
17%	17%	16%	15%		-1	Market changes/competition
13%	12%	16%	14%		-2	Geopolitical and macroeconomic uncertainty
12%	14%	12%	10%		-2	Health/safety
8%	11%	9%	8%		-1	Climate change/environment
5%	7%	6%	5%		-1	Mergers/acquisitions

Increased audit priority compared to prior year Decreased audit priority compared to prior year

How to Interpret the Graph

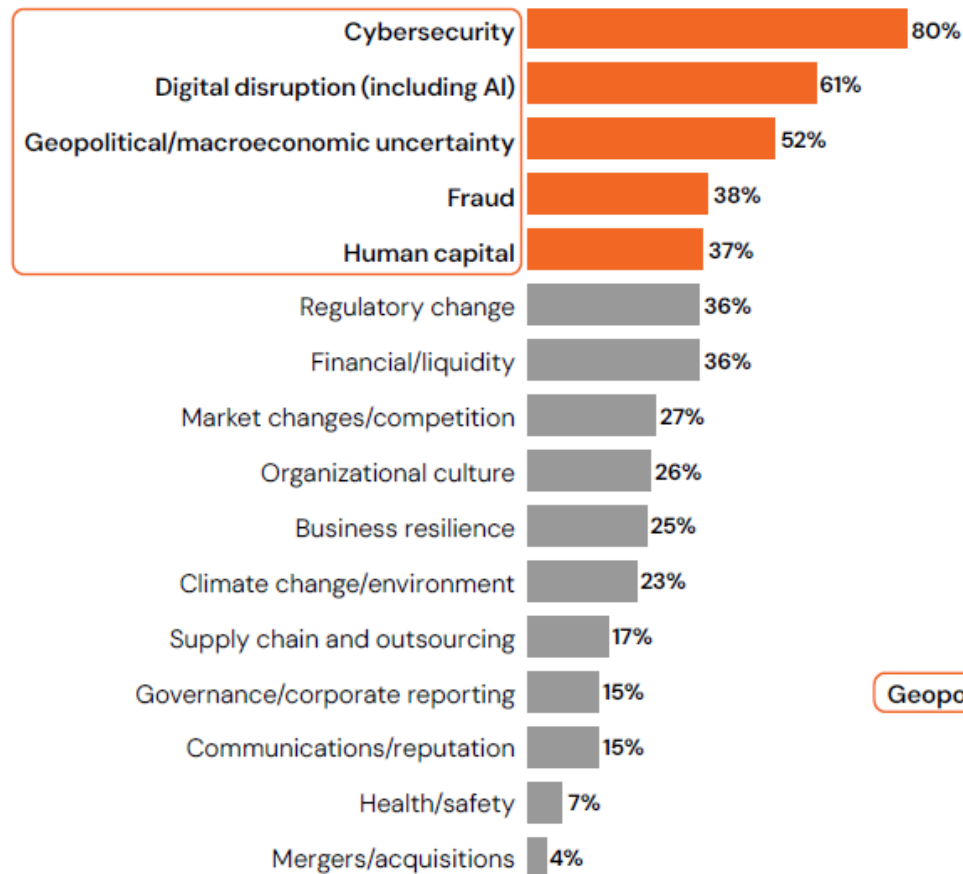
Orange text indicates an increase of 4 percentage points or more compared to the prior year. The orange and blue bars show the difference in ratings from 2025 to 2026. The column labeled "change" shows the percentage point difference from 2025 to 2026.

- **Digital disruption** had the largest audit priority increase of any audit area (+18).
- **Cybersecurity** (+5) and **fraud** (+5) also gained effort.
- Audit priority shifted away from **governance/corporate reporting** (-10) and **business resilience** (-8).

Latin America – Top 5 Risks vs. Audit Priorities

Survey questions: What are the Top 5 risks your organization currently faces? What are the Top 5 audit areas on which internal audit spends the most time and effort? (Choose 5.)

Latin America – Top 5 Risks



Latin America – Top 5 Audit Priorities



■ Highest risks ■ Highest audit priorities High risk areas

- **Cybersecurity** is aligned for risk (80%) and audit priority (74%).
- Risk and priority gaps were largest for **geopolitical uncertainty** (-38), climate change (-15), and **digital disruption** (-14).

Latin America – Top 5 Audit Priorities per Sector

Survey question: What are the Top 5 audit areas on which internal audit spends the most time and effort?

Audit areas	All Latin America	Financial services	Public sector	Privately held	Publicly traded
Cybersecurity	74%	88%	52%	68%	83%
Fraud	56%	55%	46%	65%	55%
Financial/liquidity	53%	65%	34%	52%	38%
Regulatory change	53%	61%	62%	44%	29%
Digital disruption (including AI)	47%	58%	38%	42%	48%
Governance/corporate reporting	38%	34%	51%	32%	38%
Business resilience	32%	32%	26%	35%	38%
Organizational culture	27%	15%	47%	25%	26%
Supply chain and outsourcing	27%	15%	13%	42%	50%
Human capital	26%	21%	48%	22%	12%
Communications/reputation	16%	14%	29%	14%	7%
Market changes/competition	15%	15%	10%	17%	14%
Geopolitical/macroeconomic uncertainty	14%	17%	19%	12%	7%
Health/safety	10%	2%	10%	17%	24%
Climate change/environment	8%	5%	8%	8%	24%
Mergers/acquisitions	5%	2%	8%	5%	7%

- **Cybersecurity** is a high-priority area across sectors, particularly for financial services (88%).
- Public sector priorities for **governance/corporate reporting**, **organizational culture**, and **human capital** are much higher than the regional average.
- Audit priority for **supply chain** is substantially higher for publicly traded and privately held companies (outside of financial services).

Audit Priorities – Internal Audit Strategies

- **Map risk against audit coverage.** Compare high-risk areas with current audit effort to identify any coverage gaps that need to be addressed.
- **Address hard-to-audit risks.** Where risks are difficult to audit directly, translate them into auditable processes, decisions, scenarios, and controls.
- **Reserve space for emerging risks.** Reserve space in the audit plan to address new risks through targeted assurance, readiness assessments, advisory reviews, continuous monitoring, or pilot audits.
- **Document how high risks are covered.** Explicitly document how each high risk is covered, whether through direct audits, embedded scope, continuous monitoring, reliance on second-line functions, or board-level reporting.

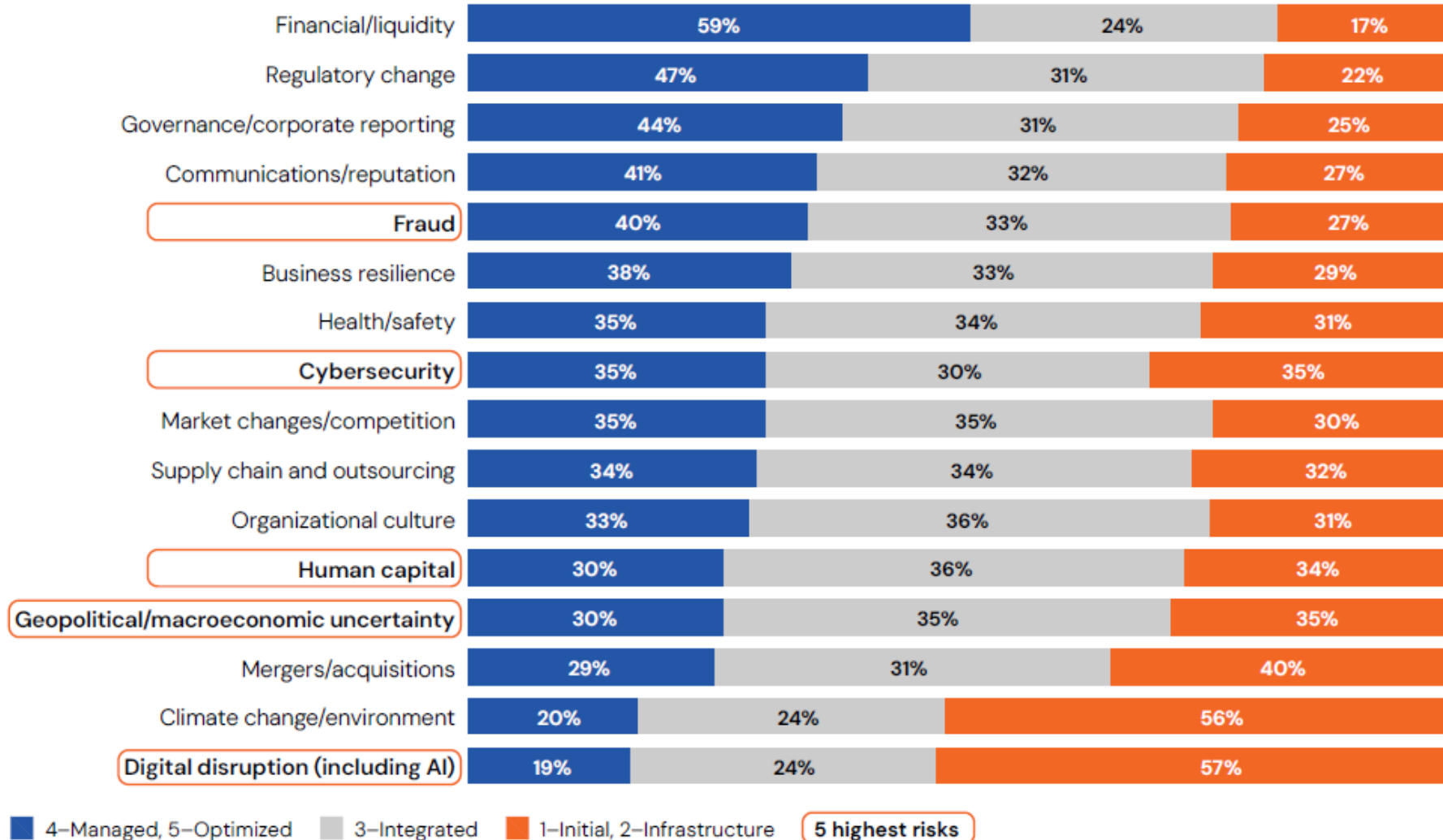
Risk Maturity and Coverage

Assessing Risk Governance Maturity
and Audit Coverage



Latin America – Risk Governance Maturity

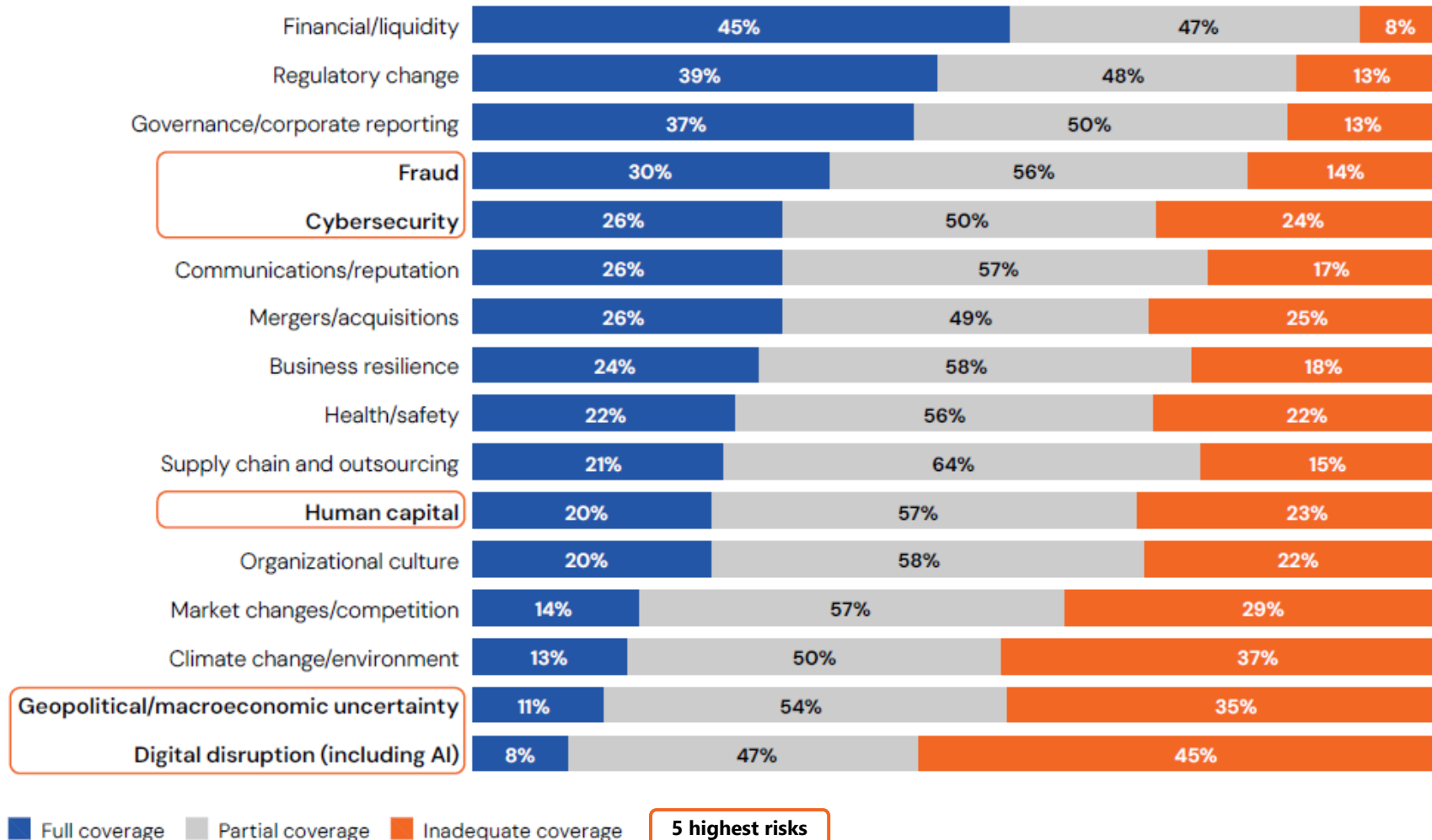
Survey question: On a scale of 1 to 5, rate the current level of risk governance maturity for each risk area.



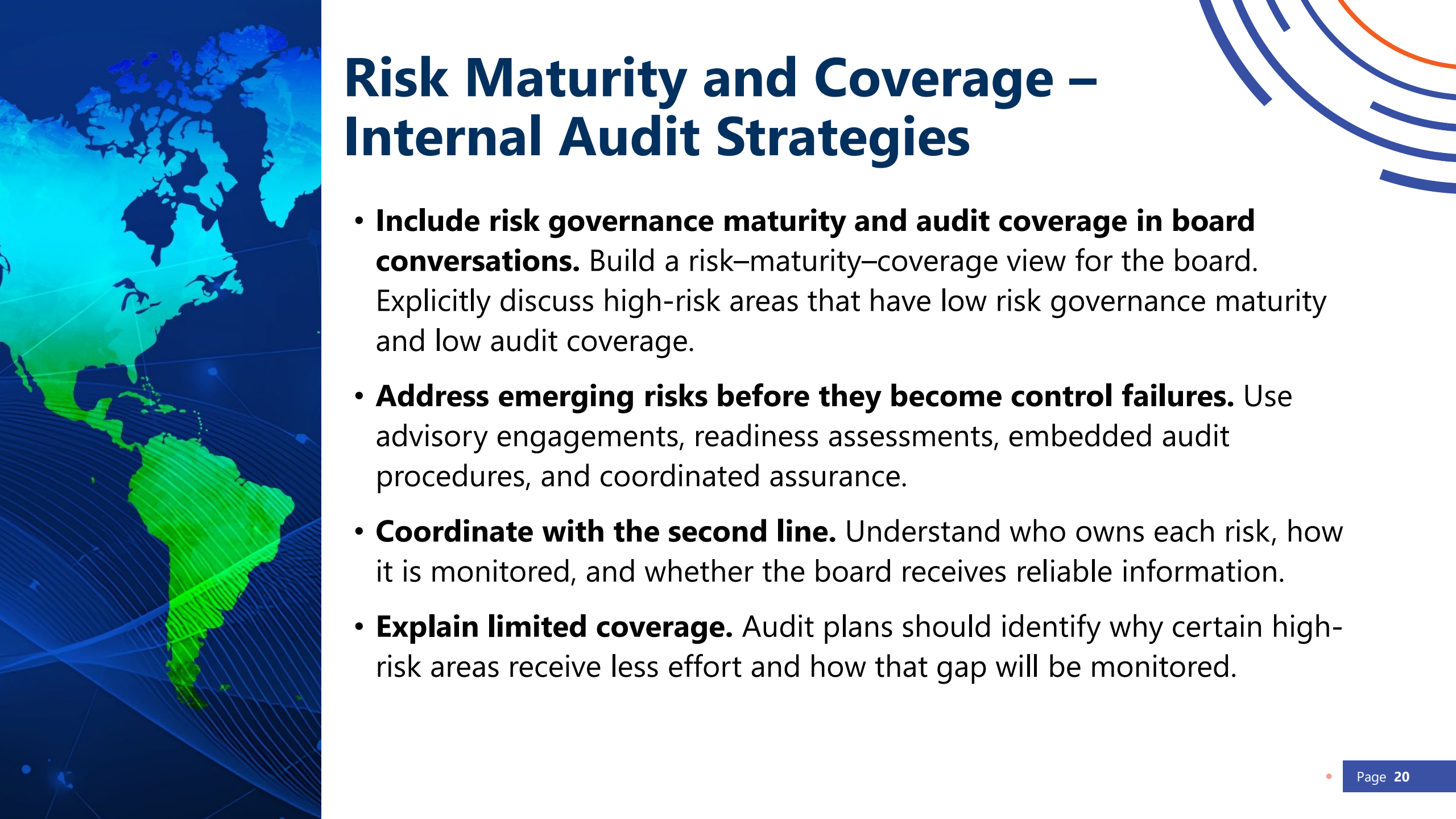
- **Financial/liquidity** is most mature for risk governance, with 59% managed or optimized.
- **Digital disruption** is least mature, with only 19% managed or optimized, and 57% still at initial or infrastructure level.

Latin America – Internal Audit Coverage

Survey question: Please indicate the adequacy of internal audit's current coverage of these risk areas.



- Full audit coverage is highest for traditional audit areas, such as **financial/liquidity**, **regulatory change**, and **governance/corporate reporting**.
- Audit coverage is lowest for emerging or strategic areas, such as **market changes**, **climate change**, **geopolitical uncertainty**, and **digital disruption**.



Risk Maturity and Coverage – Internal Audit Strategies

- **Include risk governance maturity and audit coverage in board conversations.** Build a risk–maturity–coverage view for the board. Explicitly discuss high-risk areas that have low risk governance maturity and low audit coverage.
- **Address emerging risks before they become control failures.** Use advisory engagements, readiness assessments, embedded audit procedures, and coordinated assurance.
- **Coordinate with the second line.** Understand who owns each risk, how it is monitored, and whether the board receives reliable information.
- **Explain limited coverage.** Audit plans should identify why certain high-risk areas receive less effort and how that gap will be monitored.

Latin America Conclusion

From Risk Awareness to Strategic
Audit Action





Latin America – Conclusion

- **Address connected risks.** Look at risk impacts across business areas rather than separately. The most damage can take place in areas where risks overlap, especially cybersecurity, AI, fraud, data, regulation, third parties, supply chain, liquidity, reputation, and business continuity.
- **Raise audit capability for digital disruption.** Digital disruption (including AI) is one of the highest risks in the region, but risk governance maturity and audit coverage remain low. CAEs can start by hiring specialists with key skills, but they also need to build new methodologies, train existing staff, co-source, and coordinate more with the second line.
- **Be relevant by understanding strategy.** CAEs must build strong relationships with the board and executive management to understand organizational strategy and effectively assess whether risks are being managed.

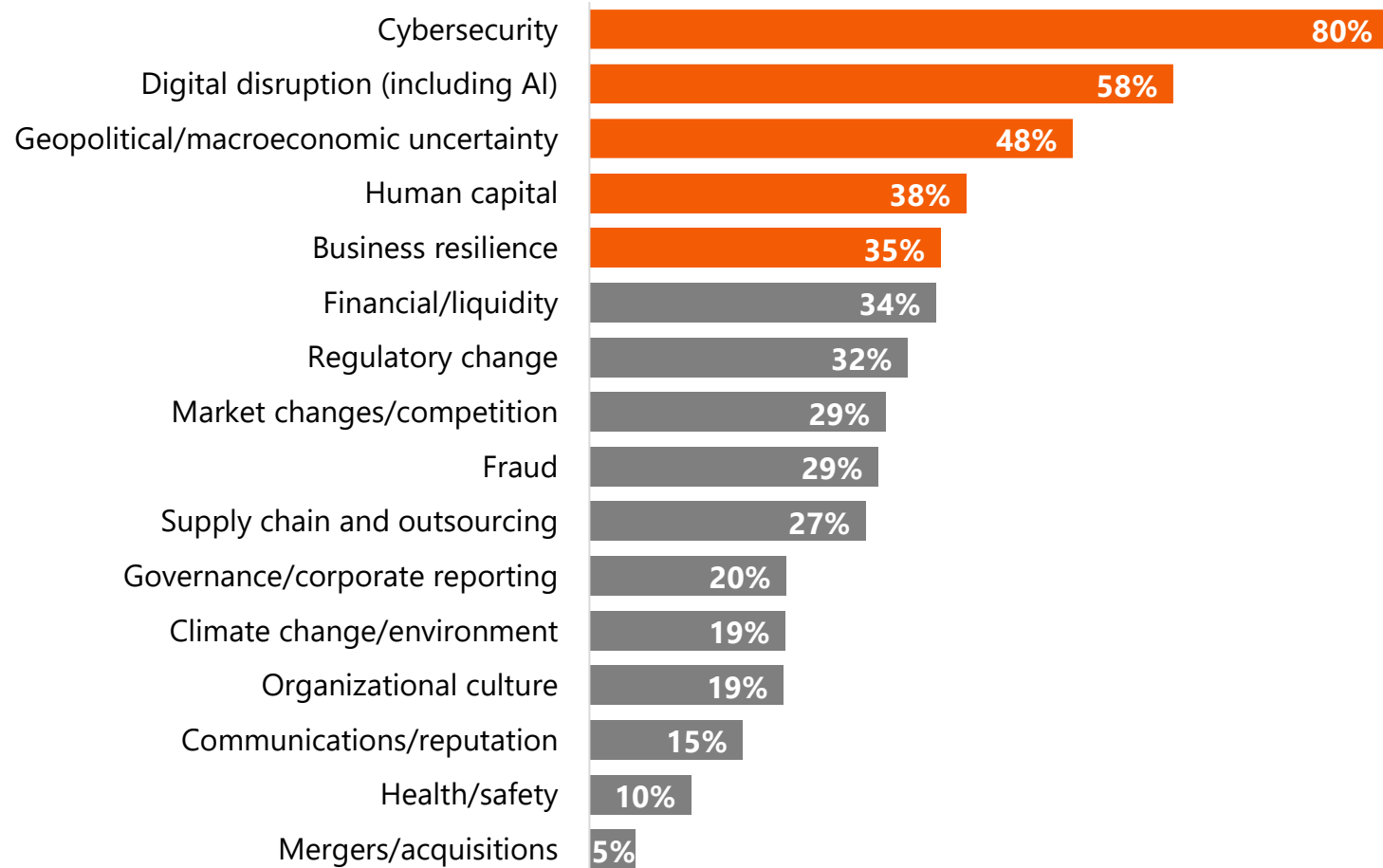
Global Risk Overview

Technology and Geopolitical Risks
Rising Rapidly



Global – Top 5 Risks

Survey question: What are the Top 5 risks your organization currently faces?



5 highest risks

Three risks stand out at the top:

1. **Cybersecurity** is the highest organizational risk by far.
2. **Digital disruption** (including AI) reached second place.
3. **Geopolitical uncertainty** is third after significant increases last year and this year.

These risks drive and shape other risk areas.

Global – Top 5 Risks Trend

Survey question: What are the Top 5 risks your organization currently faces?

2023	2024	2025	2026	Change from 2025 to 2026	Change	Risk areas
73%	71%	73%	80%		+7	Cybersecurity
34%	39%	48%	58%		+10	Digital disruption (including AI)
30%	28%	38%	48%		+10	Geopolitical/ macroeconomic uncertainty
51%	49%	43%	38%		-5	Human capital
47%	54%	47%	35%		-12	Business resilience
32%	32%	31%	34%		+3	Financial/liquidity
39%	37%	41%	32%		-9	Regulatory change
32%	32%	31%	29%		-2	Market changes/competition
24%	27%	23%	29%		+6	Fraud
26%	22%	24%	27%		+3	Supply chain and outsourcing
27%	26%	24%	20%		-4	Governance/corporate reporting
19%	21%	18%	19%		+1	Climate change/environment
26%	25%	24%	19%		-5	Organizational culture
21%	21%	19%	15%		-4	Communications/reputation
11%	11%	10%	10%		0	Health/safety
6%	6%	5%	5%		0	Mergers/acquisitions

Increased risk compared to prior year Decreased risk compared to prior year

How to Interpret the Graph

Orange text indicates an increase of 4 percentage points or more compared to the prior year. The **orange** and **blue** bars show the difference in ratings from 2025 to 2026. The column labeled "change" shows the percentage point difference from 2025 to 2026.

- **High risks rising.** The three highest risks were also the ones that increased the most compared to the prior year – cybersecurity, digital disruption, and geopolitical uncertainty.
- **Risk displacement.** Business resilience and regulatory change decreased the most in risk ratings.

Global – Top 5 Risks per Region

Survey question: What are the Top 5 risks your organization currently faces?

Risk areas	Average of the regions	Africa	Asia Pacific	Europe	Latin America	Middle East	North America
Cybersecurity	80% ↑	73% ↑	72% ↑	86% ↑	80% ↑	81% ↑	85%
Digital disruption (including AI)	58% ↑	50% ↑	59% ↑	52% ↑	61% ↑	58% ↑	69% ↑
Geopolitical/macroeconomic uncertainty	48% ↑	35% ↑	48% ↑	51% ↑	52% ↑	60% ↑	43%
Human capital	38%	30%	41%	39%	37%	34%	45%
Business resilience	35%	28%	43%	37%	25%	47%	29%
Financial/liquidity	34%	49% ↑	28% ↑	28%	36% ↑	42% ↑	24%
Regulatory change	32%	28%	24%	40%	36%	20%	42%
Market changes/competition	29%	20%	37%	32%	27%	20%	41% ↑
Fraud	29%	50% ↑	28% ↑	16%	38% ↑	22%	18% ↑
Supply chain and outsourcing	27% ↑	21% ↑	33% ↑	26%	17%	35% ↑	33%
Governance/corporate reporting	20%	27%	21%	13%	15%	27%	14%
Climate change/environment	19%	31% ↑	20%	21%	23%	15%	7%
Organizational culture	19%	26%	19%	17%	26%	13%	16%
Communications/reputation	15%	18%	13%	17% ↑	15%	13%	16%
Health/safety	10%	12%	8%	12%	7%	10%	11%
Mergers/acquisitions	5%	2%	6%	5%	4%	3%	7%

5 highest risks

Note: The red arrows indicate an increase of 4 percentage points or more compared to the prior year.

- **Risk convergence.** Across regions, the highest-ranked risks are becoming more similar.
- **Cybersecurity** and **digital disruption** are the two highest risks for all but one region.
- **Geopolitical uncertainty** was one of the 5 highest risks for all regions for the first time since the survey started four years ago.

Global – Top 5 Audit Priorities Trend

Survey question: What are the Top 5 audit areas on which internal audit spends the most time and effort?

2023	2024	2025	2026	Change from 2025 to 2026	Change	Audit areas
68%	69%	69%	75%		+6	Cybersecurity
45%	45%	44%	49%		+5	Financial/liquidity
42%	41%	40%	46%		+6	Fraud
55%	56%	55%	45%		-10	Governance/corporate reporting
54%	55%	53%	44%		-9	Business resilience
46%	46%	46%	43%		-3	Regulatory change
22%	25%	32%	42%		+10	Digital disruption (including AI)
34%	31%	33%	35%		+2	Supply chain and outsourcing
30%	31%	29%	25%		-4	Human capital
24%	23%	23%	19%		-4	Organizational culture
17%	16%	15%	15%		0	Health/safety
20%	20%	18%	15%		-3	Communications/reputation
16%	16%	15%	14%		-1	Market changes/competition
9%	8%	11%	13%		+2	Geopolitical/macroeconomic uncertainty
11%	12%	10%	10%		0	Climate change/environment
6%	6%	5%	6%		+1	Mergers/acquisitions

Increased audit priority compared to prior year Decreased audit priority compared to prior year

How to Interpret the Graph

Orange text indicates an increase of 4 percentage points or more compared to the prior year. The orange and blue bars show the difference in ratings from 2025 to 2026. The column labeled "change" shows the percentage point difference from 2025 to 2026.

- **Digital disruption** had the largest priority increase.
- **Cybersecurity, financial/liquidity, and fraud** were the three highest priorities and increased substantially vs. the prior year.
- **Governance and business resilience** experienced the most audit priority displacement, as audit effort shifted to other areas.

Global – Top 5 Audit Priorities per Region

Survey question: What are the Top 5 audit areas on which internal audit spends the most time and effort?

Audit areas	Average of the regions	Africa	Asia Pacific	Europe	Latin America	Middle East	North America
Cybersecurity	75% ↑	67% ↑	70% ↑	79% ↑	74% ↑	78% ↑	84%
Financial/liquidity	49% ↑	56% ↑	43% ↑	44%	52% ↑	52% ↑	46%
Fraud	46% ↑	57% ↑	48% ↑	42% ↑	56% ↑	38% ↑	35% ↑
Governance/corporate reporting	45%	43%	45%	45%	38%	53%	48%
Business resilience	44%	38%	51%	48%	32%	47%	51%
Regulatory change	43%	33%	38%	50%	53%	32%	54%
Digital disruption (including AI)	42% ↑	37% ↑	40% ↑	34% ↑	47% ↑	43% ↑	53% ↑
Supply chain and outsourcing	35%	35% ↑	42% ↑	41%	27%	33%	34%
Human capital	25%	29%	27%	22%	26%	27%	20% ↑
Organizational culture	19%	22%	19%	17%	27%	18%	10%
Health/safety	15%	17%	15%	21% ↑	10%	13%	17%
Communications/reputation	15%	20%	13%	11%	16%	15%	14%
Market changes/competition	14%	13%	18%	10%	15%	15%	11%
Geopolitical/macroeconomic uncertainty	13%	15% ↑	12% ↑	8%	14% ↑	25% ↑	6%
Climate change/environment	10%	18% ↑	13%	11%	8%	8%	5%
Mergers/acquisitions	6%	2%	6%	6%	5%	5%	11% ↑

- **Cybersecurity** increased for all but one region.
- **Financial/liquidity** priority ranked second overall and increased vs. the prior year for most regions.
- **Fraud** and **digital disruption** priority increased for every region vs. the prior year.

Resources From The IIA

Global Support for the Internal Audit
Profession





Resources From The IIA

Risk Environment

- [Assessing the Risk Management Process, 2nd Edition](#) (The IIA, Global Practice Guide, 2024)
- [Role of the Internal Audit Function in ERM](#) (The IIA, Statement of Position, 2026)

Audit Priorities

- [AI Framework Support Tools](#) (The IIA, Audit Tools, 2026)
- [Artificial Intelligence Auditing Framework](#) (The IIA, 2024)
- [Auditing Cybersecurity Operations: Prevention and Detection](#) (The IIA, Global Practice Guide, 2025)
- [Auditing Privacy and Data Protection Risks, 3rd Edition](#) (The IIA, Global Practice Guide, 2026)
- [Internal Auditing and Fraud, 3rd Edition](#) (The IIA, Global Practice Guide, 2024)
- [Organizational Resilience Topical Requirement](#) (The IIA, Topical Requirement, 2026)

Risk Governance Maturity and Internal Audit Coverage

- [Developing a Risk-Based Internal Audit Plan, 2nd Edition](#) (The IIA, Global Practice Guide, 2025)
- [Developing an Internal Audit Strategy](#) (The IIA, Global Practice Guide, 2025)
- [Three Lines Model](#) (The IIA, Statement of Position, 2026)

Global Internal Audit Standards

- [Complete Global Internal Audit Standards](#)

GLOBAL SUMMARY 2026/2027

Hot Topics for Internal Auditors

RISK in FOCUS

50 Internal Audit
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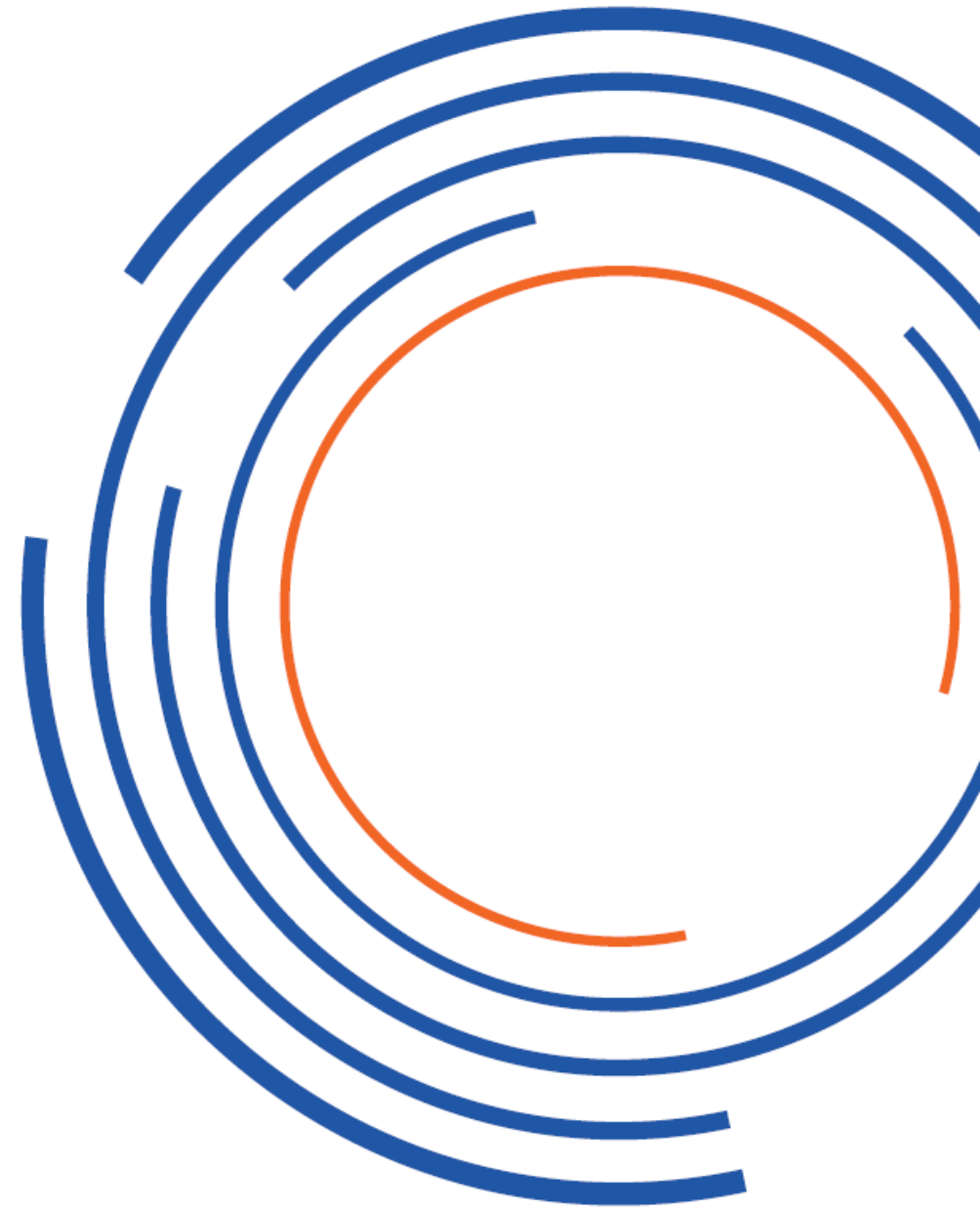
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