

International Compensation Study of Internal Auditors



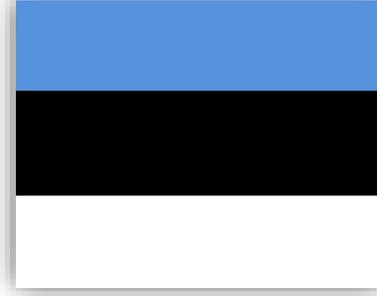
The Institute of
Internal Auditors

**Erika Strazdienė /
Gintarė Krivickė**

13-05-2025

Future Audit-Towards the Vision 2035

GENERAL STATISTICS



Total respondents

134

93

93

111

The highest salary
(neto)

1800-2599 EUR

1800-2599 EUR

2600-3499 EUR

1800-2599 EUR

Work experience

2-5 m.

25%

28%

25%

15%

16-25 m.

26%

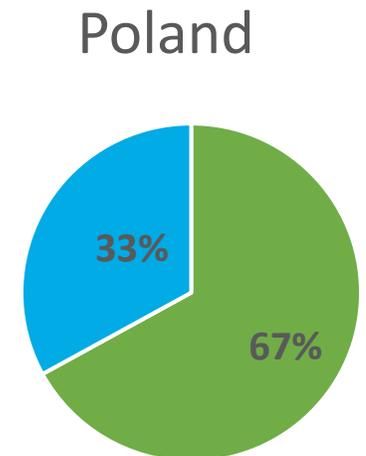
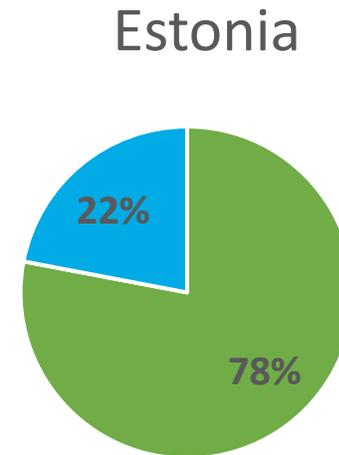
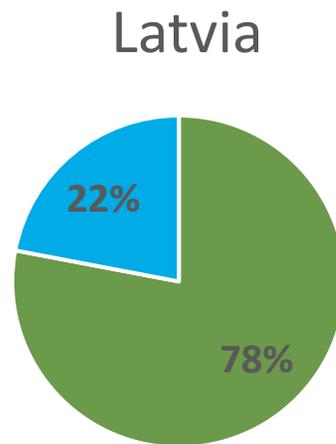
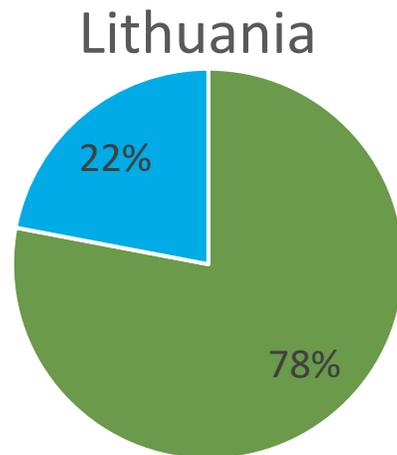
31%

32%

34%

OTHER GENERAL DATA / GENDER

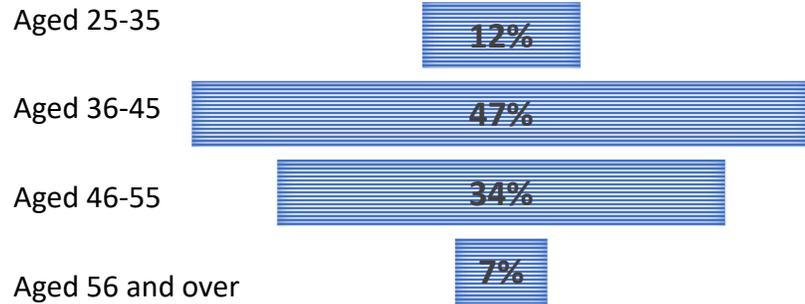
- LT/LV/EE – the majority are woman– 78%
- Poland – women– 67%



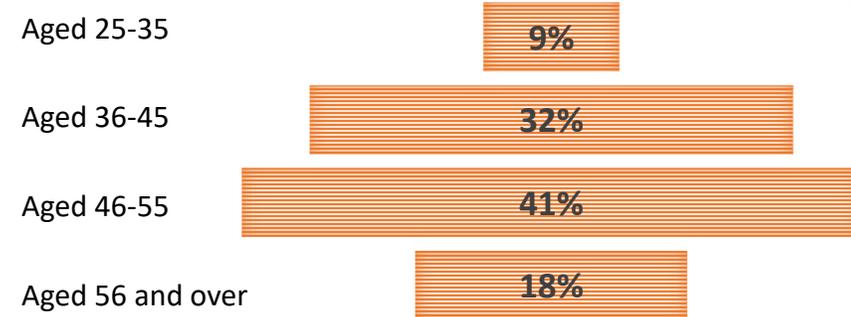
■ Women ■ Men

OTHER GENERAL DATA / AGE

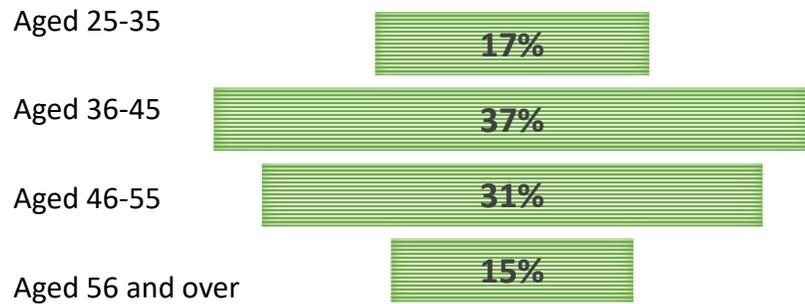
Lithuania



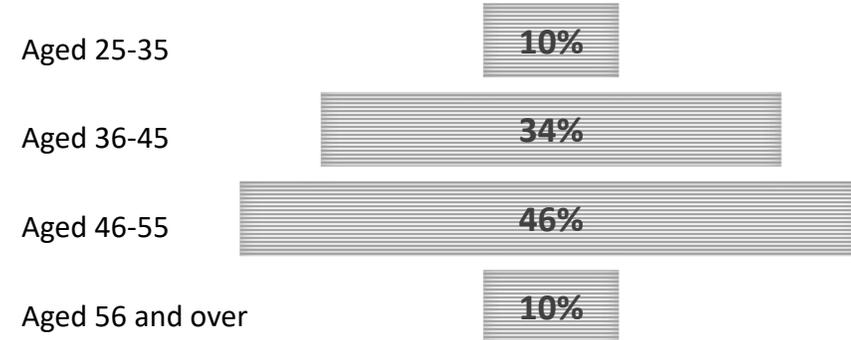
Latvia



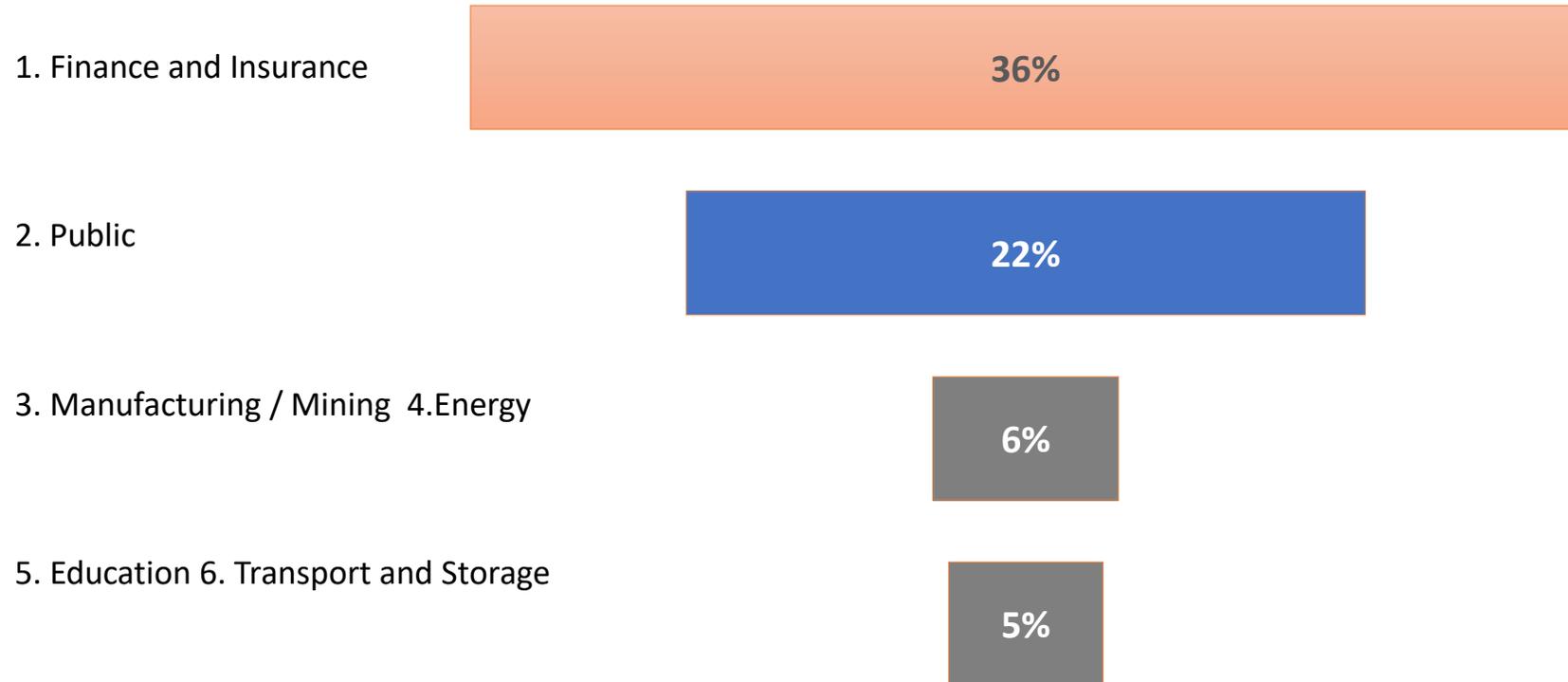
Estonia



Poland

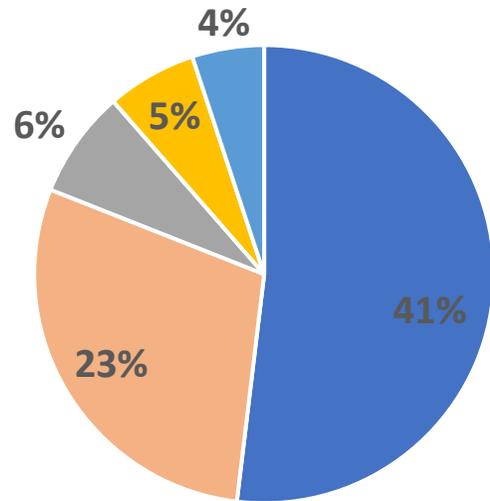


SECTORS/ LT



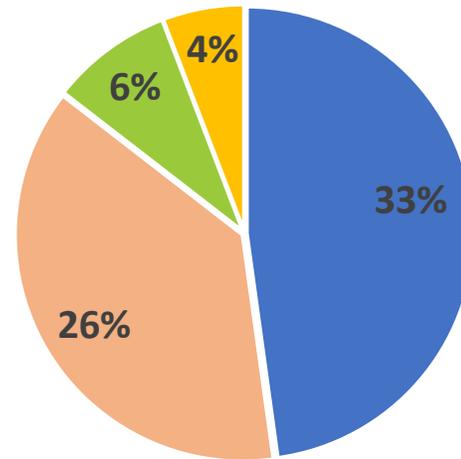
SECTORS/ LV, EE, PL

Latvia



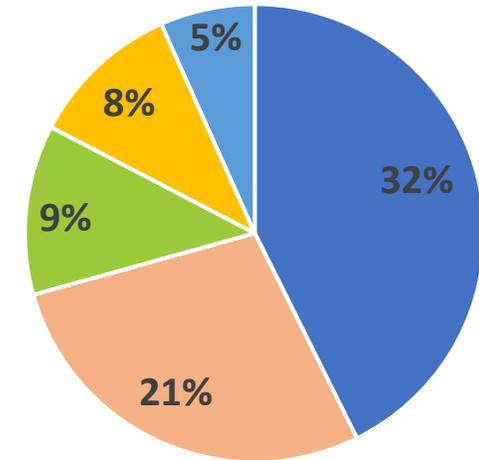
- 1. Public
- 2. Finance and Insurance
- 3. Healthcare and social welfare
- 4. Wholesale and retail trade
- 5. Energy
- 6. Transport and storage

Estonia



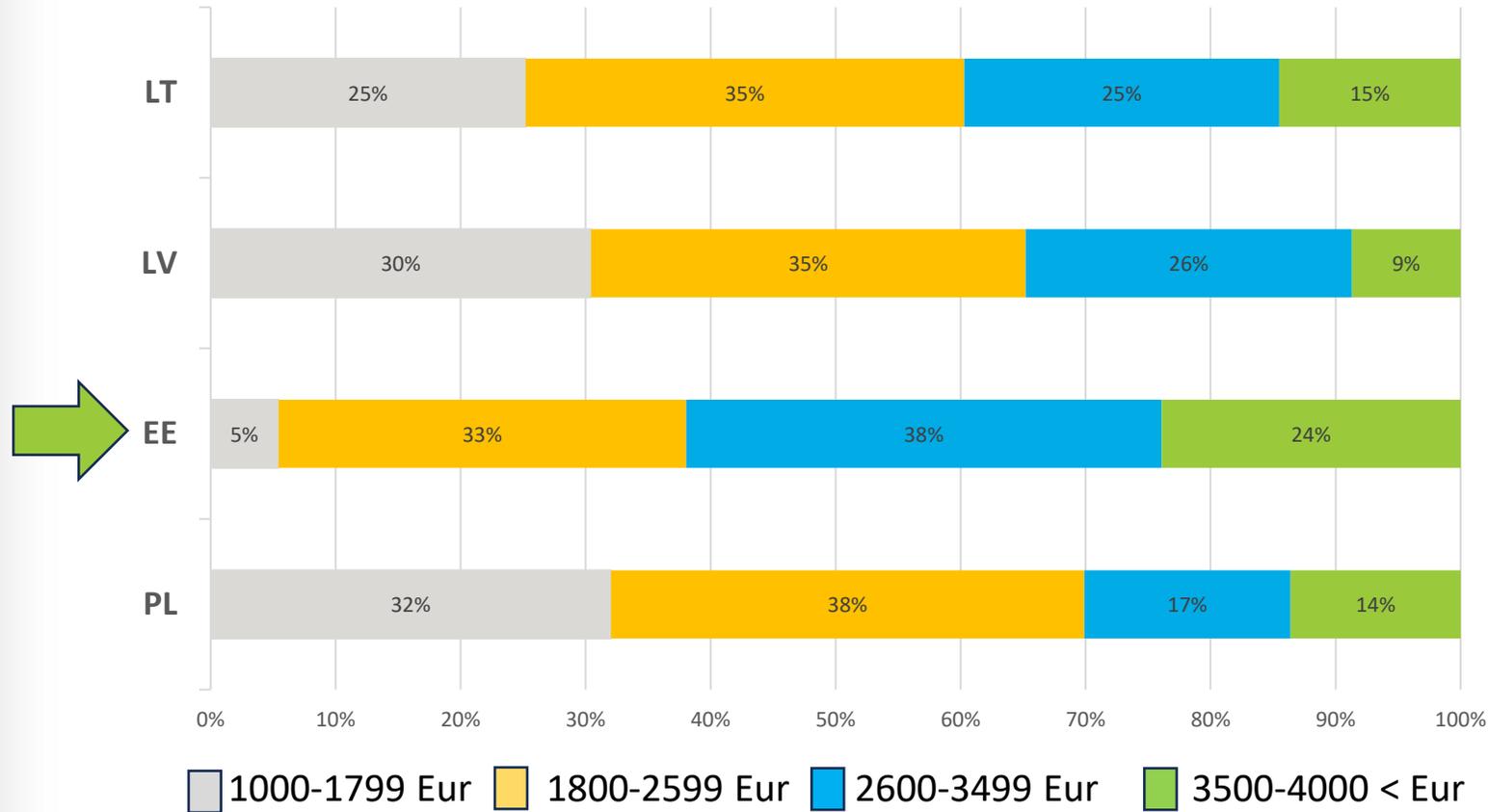
- 1. Public
- 2. Finance and Insurance
- 3. External/ internal audit services
- 4. Public order and security services
- 5. Education

Poland



- 1. Public
- 2. Finance and Insurance
- 3. External / internal audit services
- 4. Manufacturing / Mining
- 5. Energy

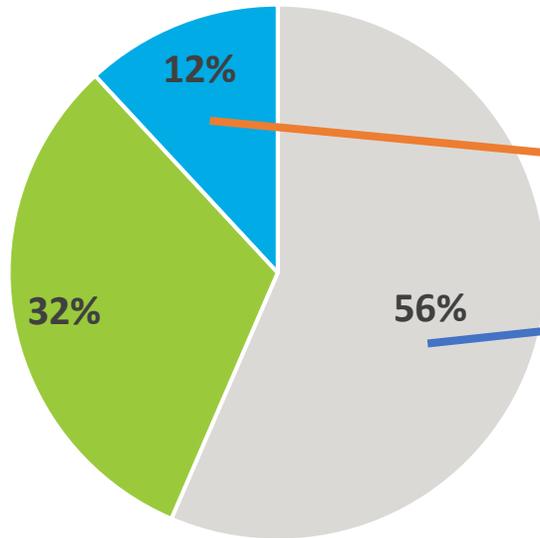
SALARY BY COUNTRY



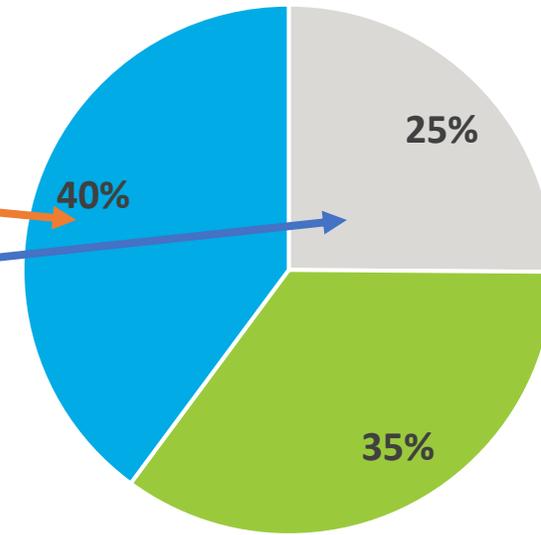
- EE – leader (maintains position since 2019)
- LT slightly ahead of LV
- PL - below average

SALARY CHANGE 2019 VS 2024 / LT

2019 / LT



2024 / LT

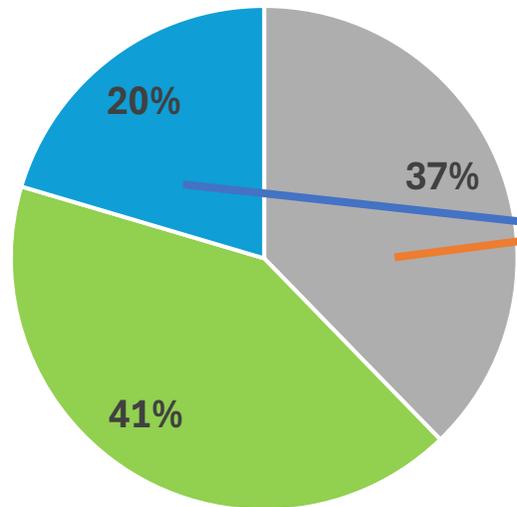


1000-1799 Eur 1800-2599 Eur 2600-3499 < Eur

1000-1799 Eur 1800-2599 Eur 2600-3499 < Eur

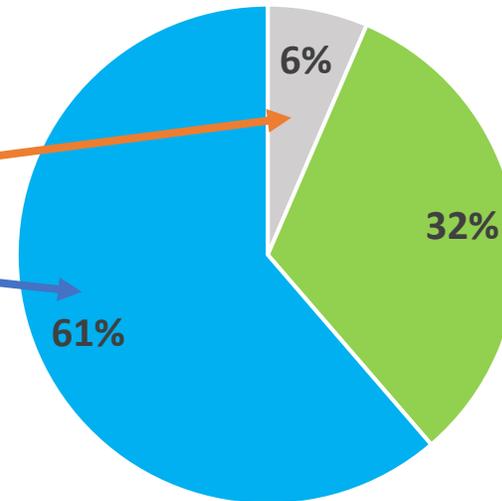
SALARY CHANGE 2019 VS 2024 / EE

2019 / EE



■ 601-1799 Eur ■ 1800-2599 Eur
■ 2600-3000 < Eur

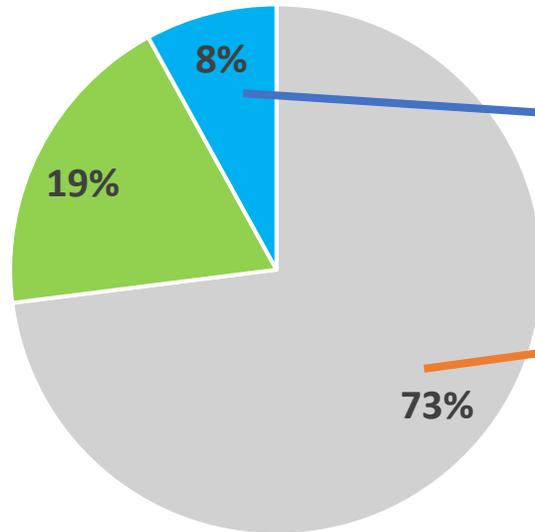
2024 / EE



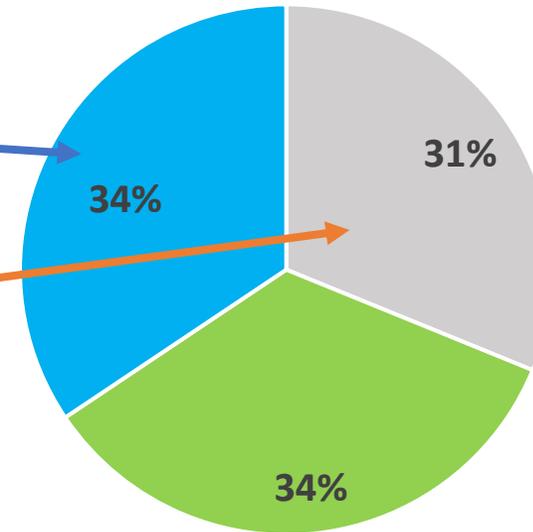
■ 601-1799 Eur ■ 1800-2599 Eur
■ 2600-3999 < Eur ■ 2600-3000 < Eur

SALARY CHANGE 2019 VS 2024 / LV

2019 / LV



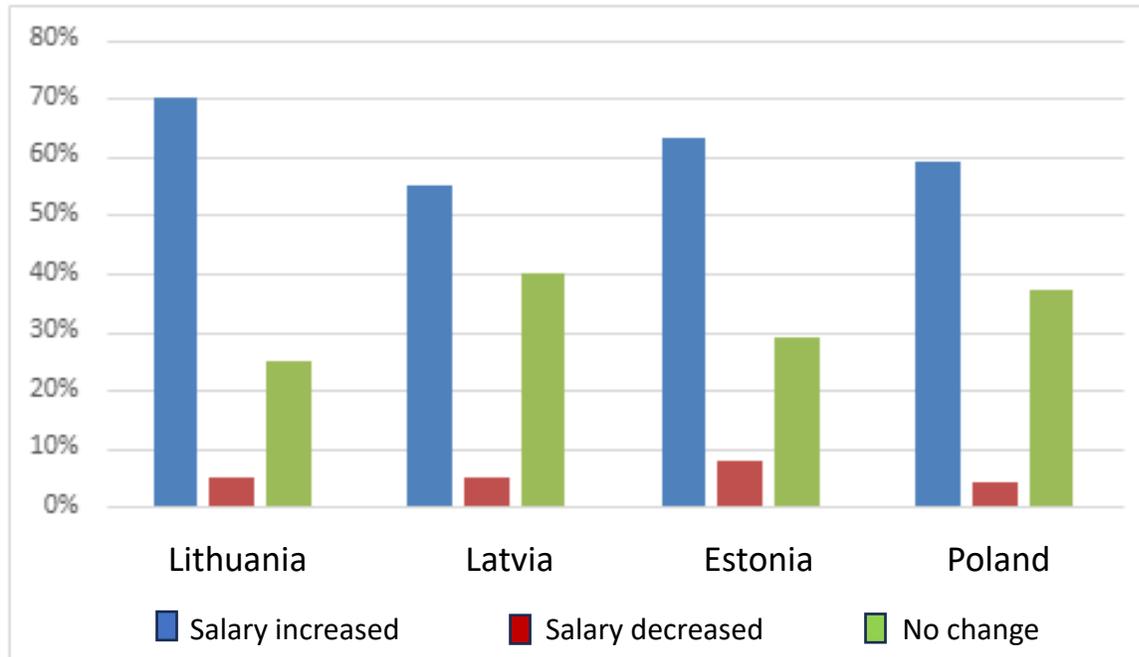
2024 / LV



■ 601-1799 Eur ■ 1800-2599 Eur ■ 2600-3000< Eur

■ 601-1799 Eur ■ 1800-2599 Eur ■ 2600-3999 < Eur ■

SALARY CHANGE 2023 VS 2024

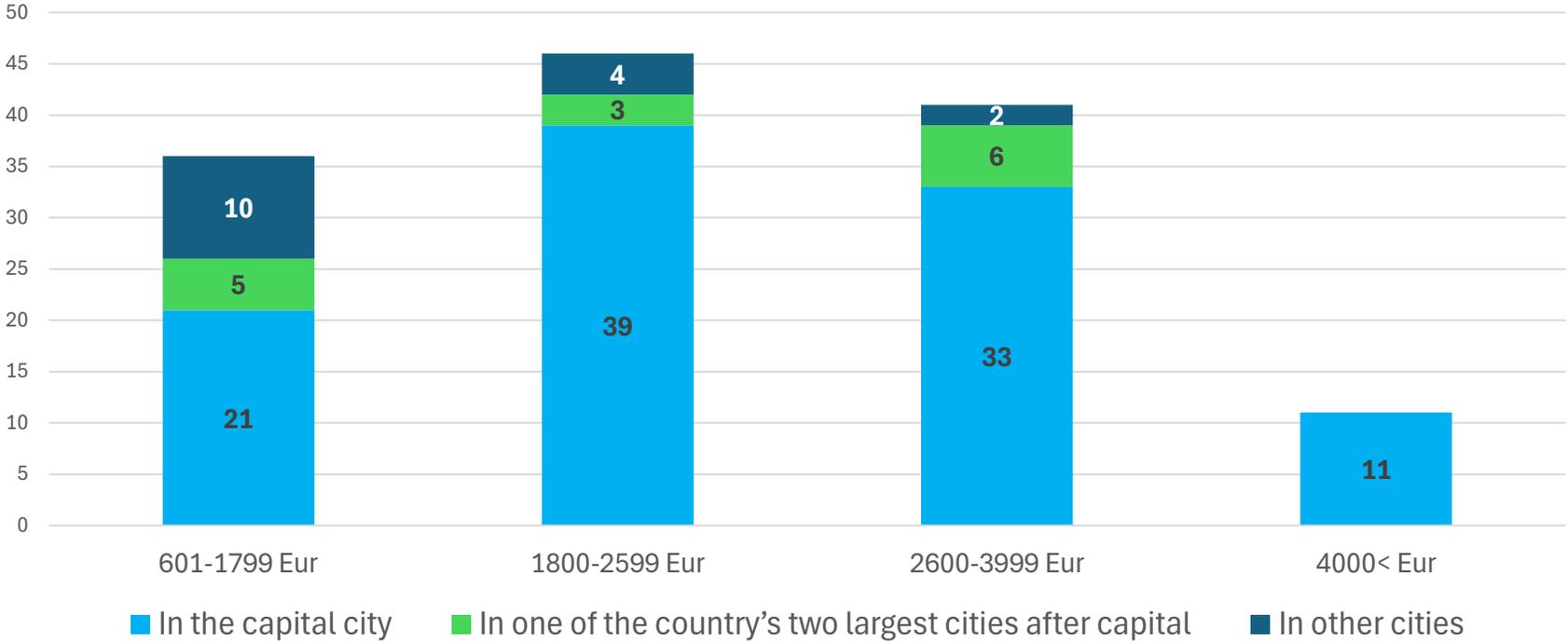


Salary increased / LT

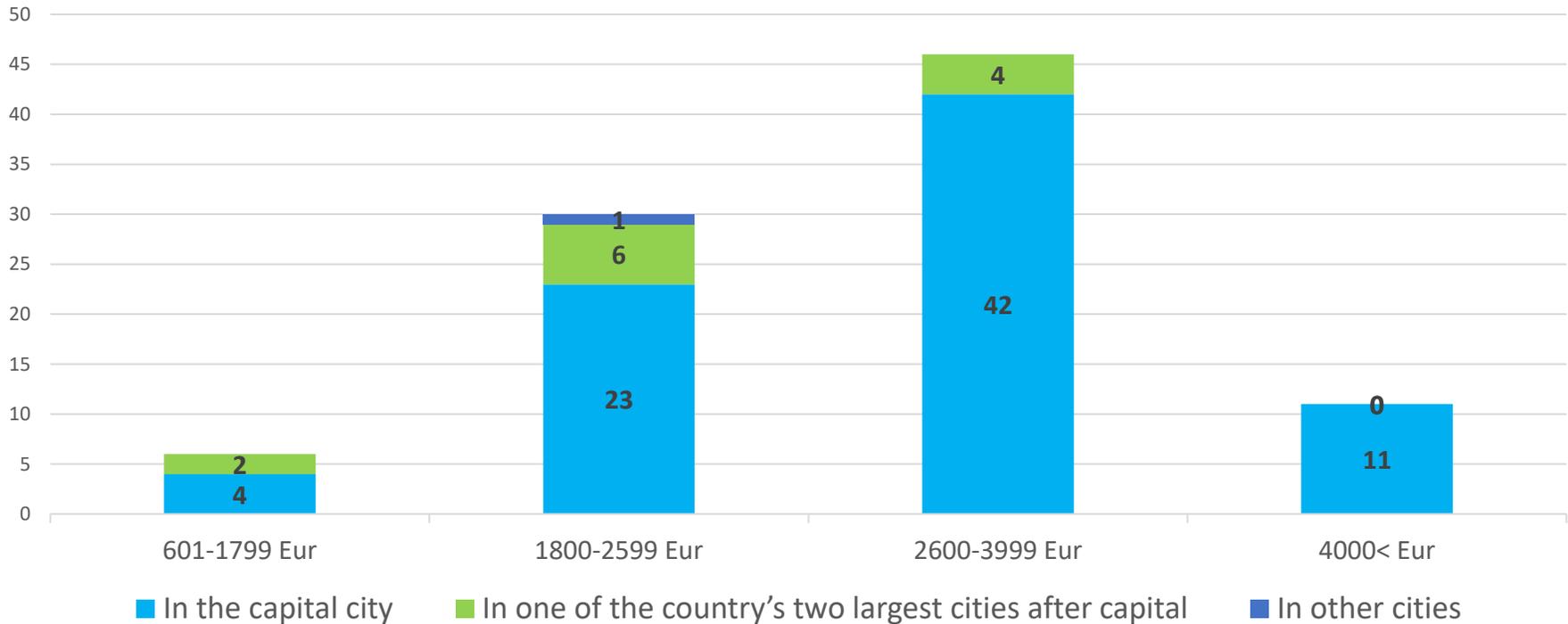
- Private sector – 71%
- Public sector – 69%

Salary ranges	1000-1399 EUR	1400-1799 EUR	1800-2199 EUR	2200-2599 EUR	2600-2999 EUR	3000-3499 EUR	3500-3999 EUR	4000 EUR and more	Salary increased across all reward intervals
Salary increased / percent of respondents	38%	64%	55%	50%	50%	60%	50%	55%	

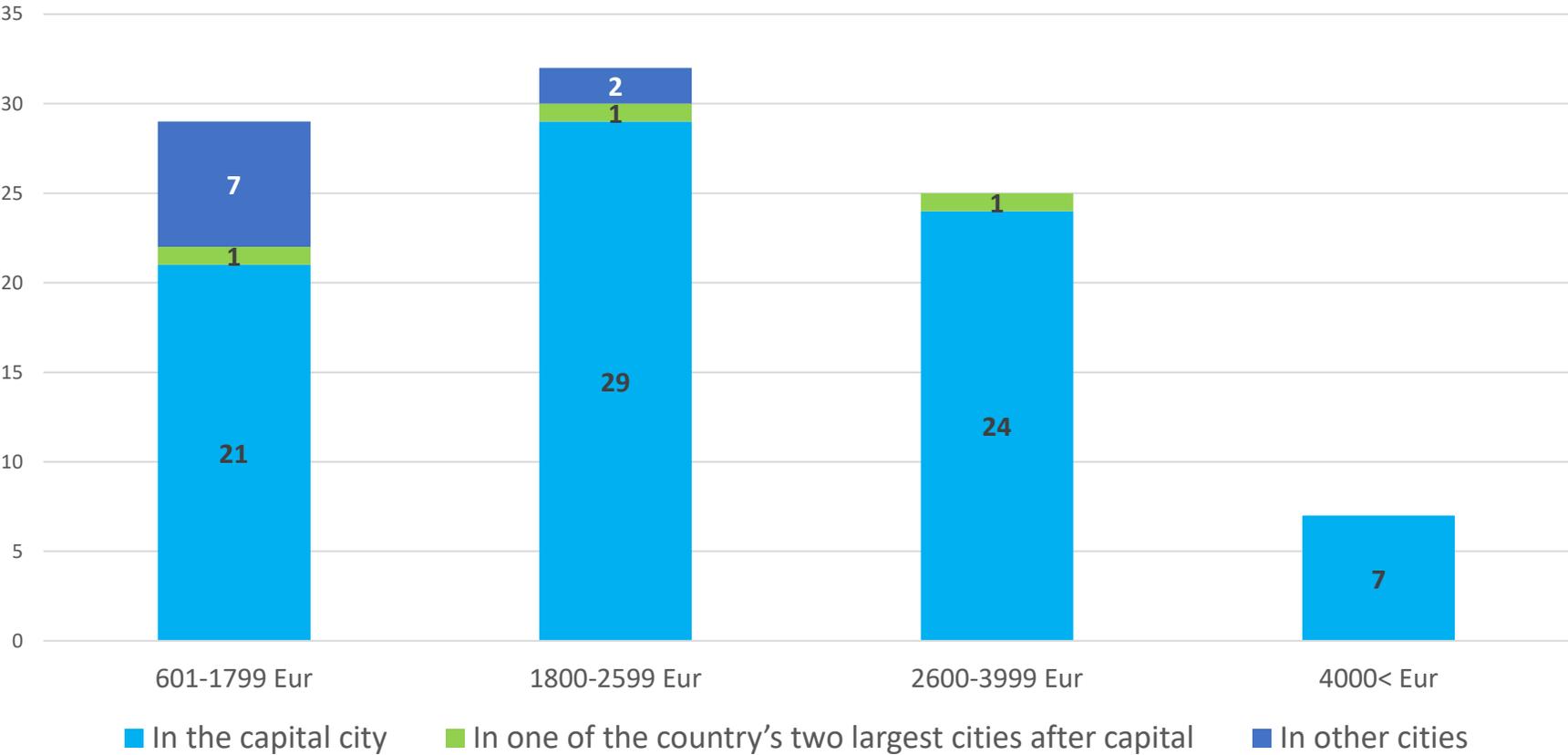
SALARY DIFFERENCES BY LOCATION / LT



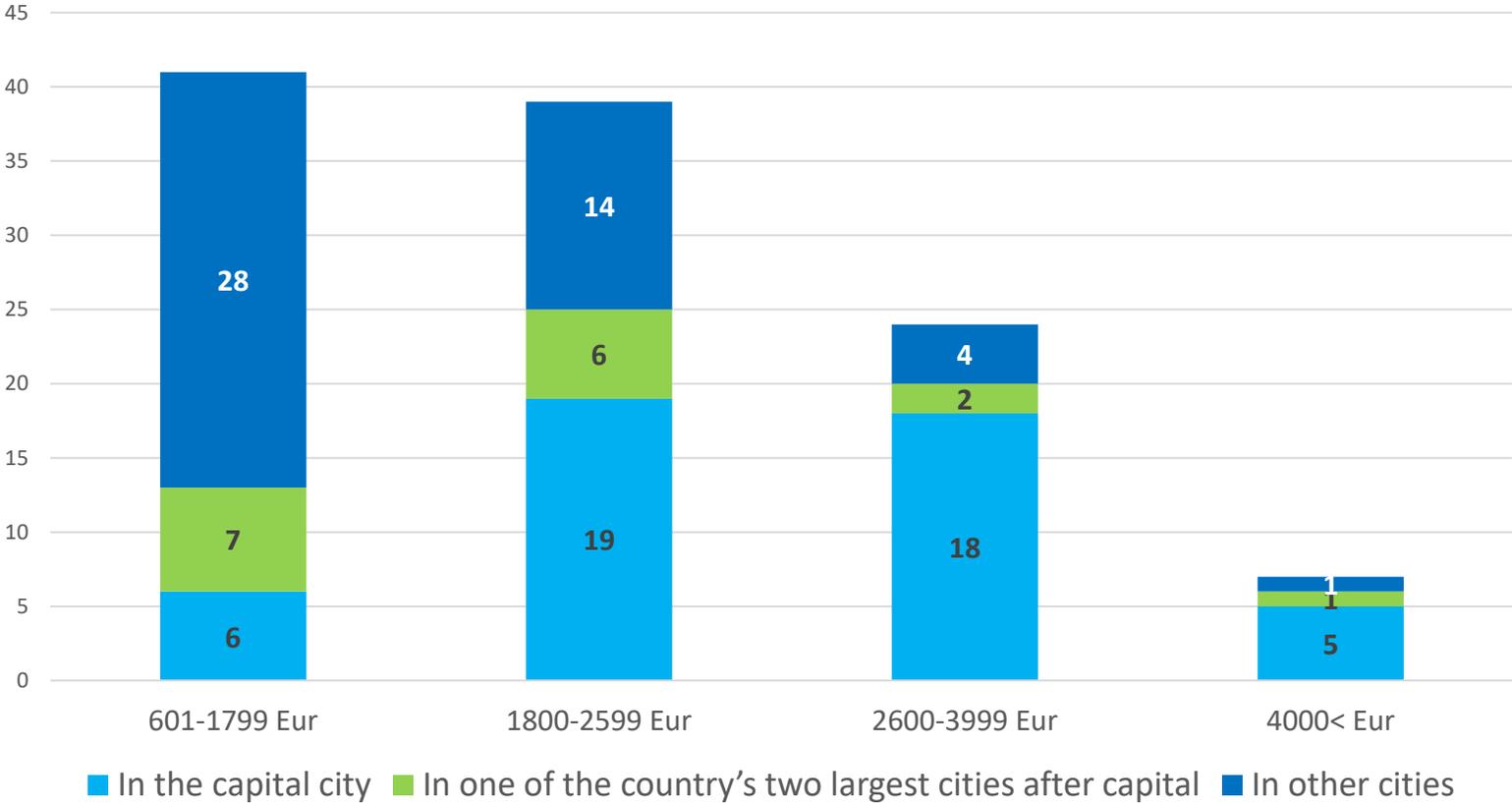
SALARY DIFFERENCES BY LOCATION / EE



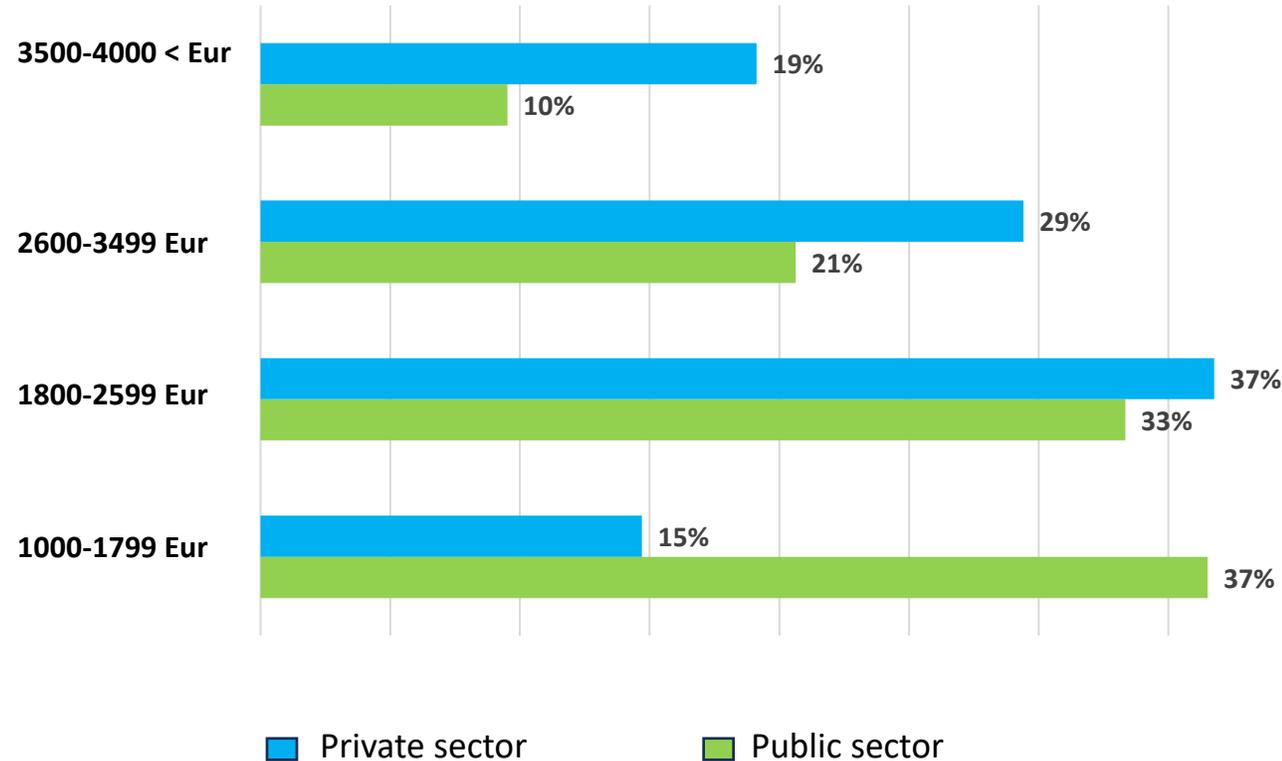
SALARY DIFFERENCES BY LOCATION / LV



SALARY DIFFERENCES BY LOCATION / PL



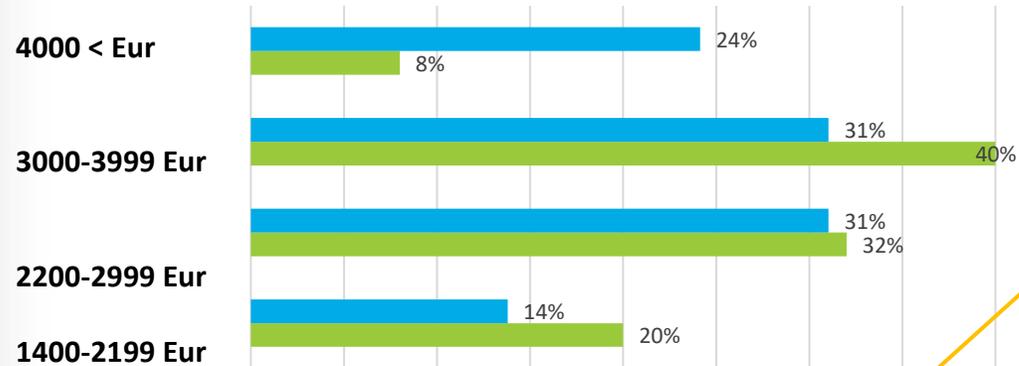
PRIVATE AND PUBLIC SECTOR / LT



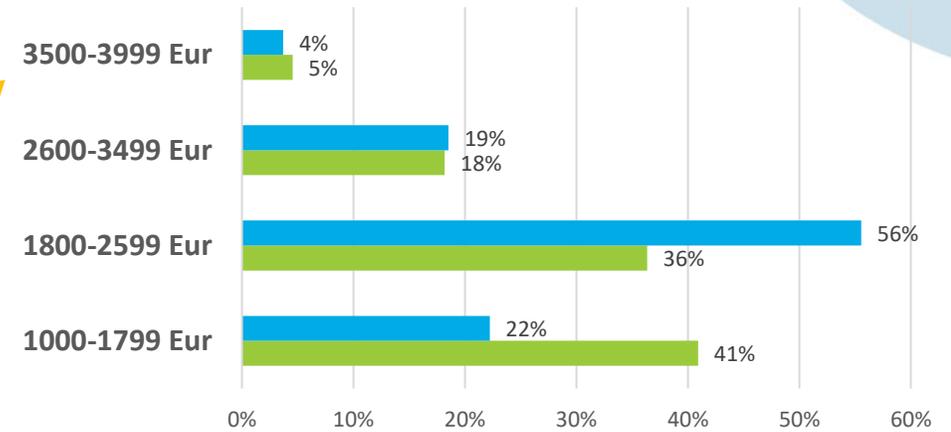
- The gap between sectors has narrowed compared to 2019 .
- In the public sector, the most earned income is in the energy sector, in the private sector - in financial companies
- LV/EE/PL also dominated by the private sector

SALARY DIFFERENCES BY POSITION / LT

Management positions



Internal auditors



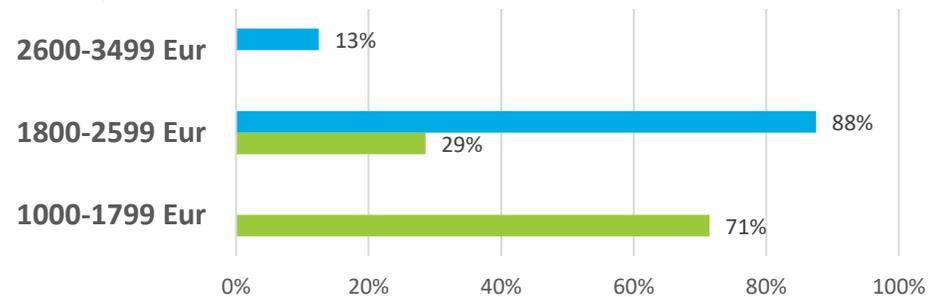
Private sector

Public sector

Private sector

Public sector

Chief Internal auditor

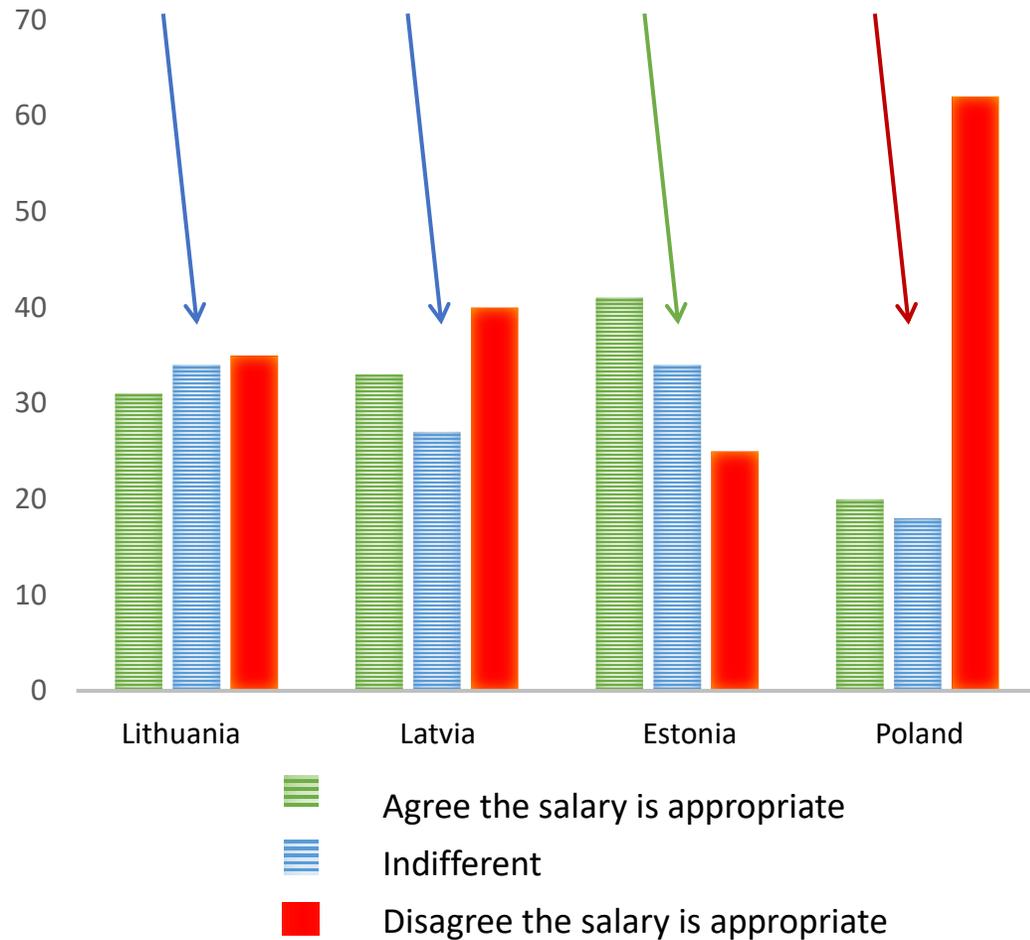


Private sector

Public sector

○ External service providers
2200 – 4000 Eur and more

APPROPRIATE VS INAPPROPRIATE SALARY



Lithuania

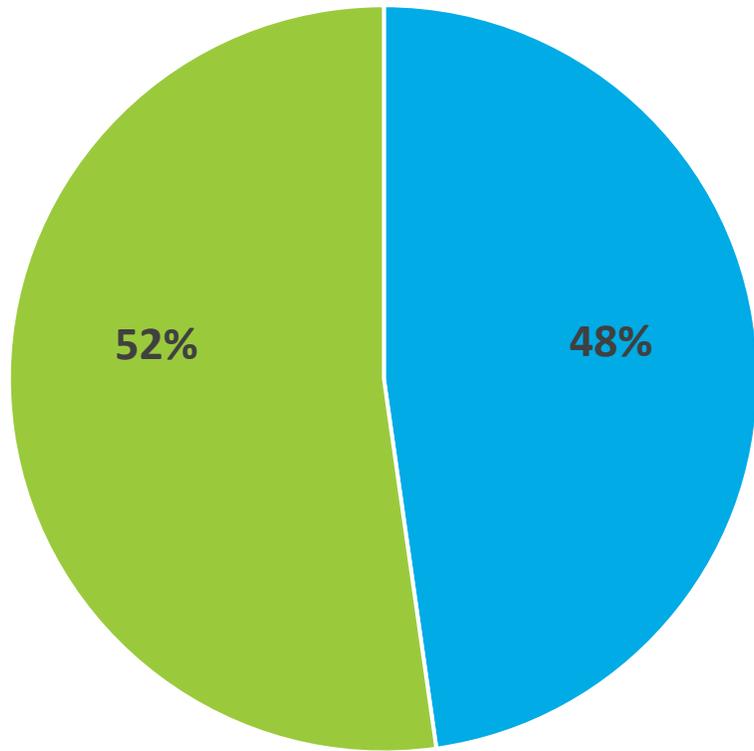
52% of internal auditors in the public sector disagree that the salary is appropriate.

In the financial sector LT

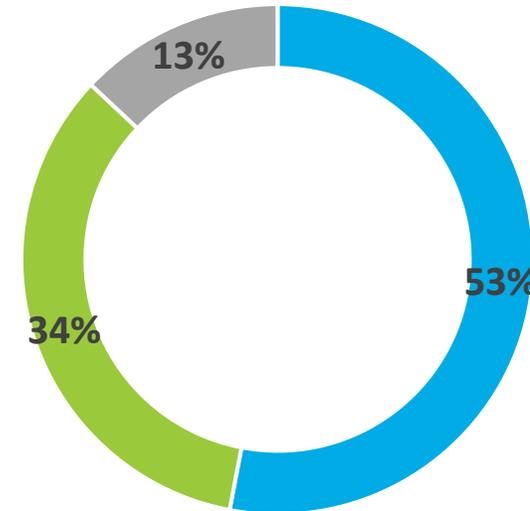
38 % agree that the salary is appropriate.
27 % - disagree that the salary is appropriate.

VARIABLE PART OF REMUNERATION / LT

Size of variable part of remuneration



■ receive
■ do not receive

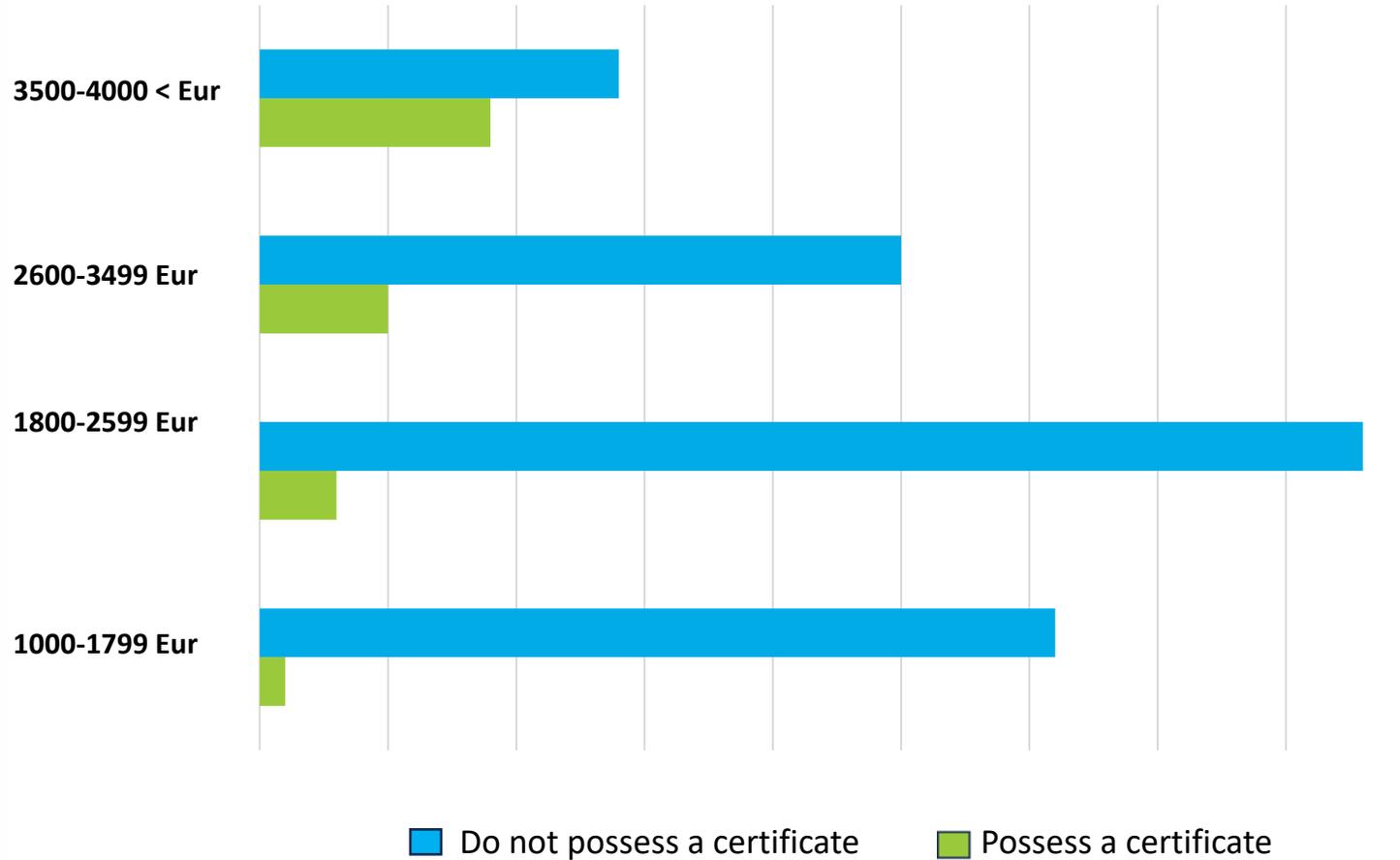


■ 1%-10%
■ 11%-20%
■ > 20%

- Variable part of remuneration: often depends on the results
- The private sector pays more often, but the public sector is more generous
- EE/LV more often do not receive variable part of remuneration, PL – 50/50

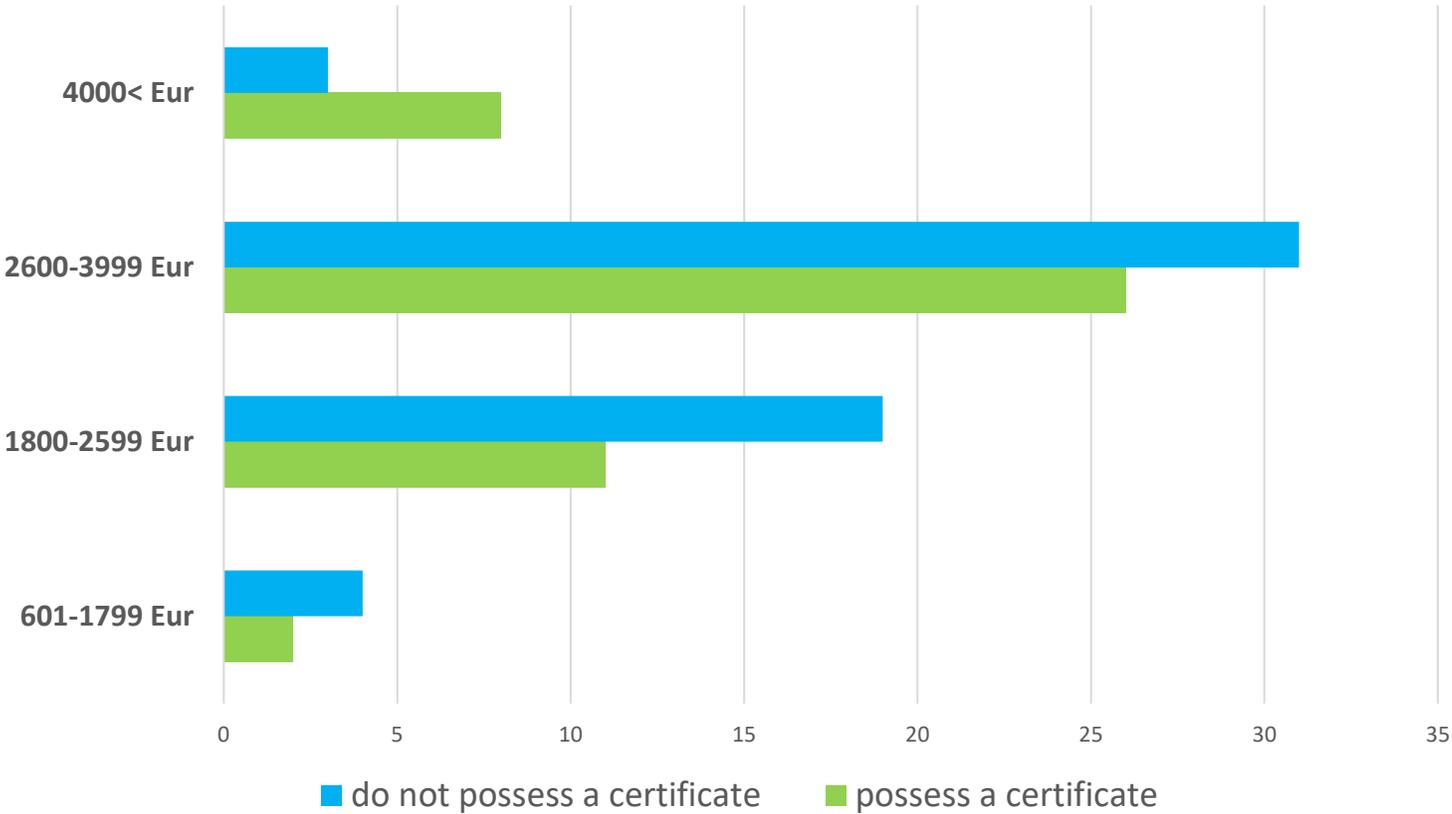


SALARY AND INTERNATIONAL CERTIFICATES / LT

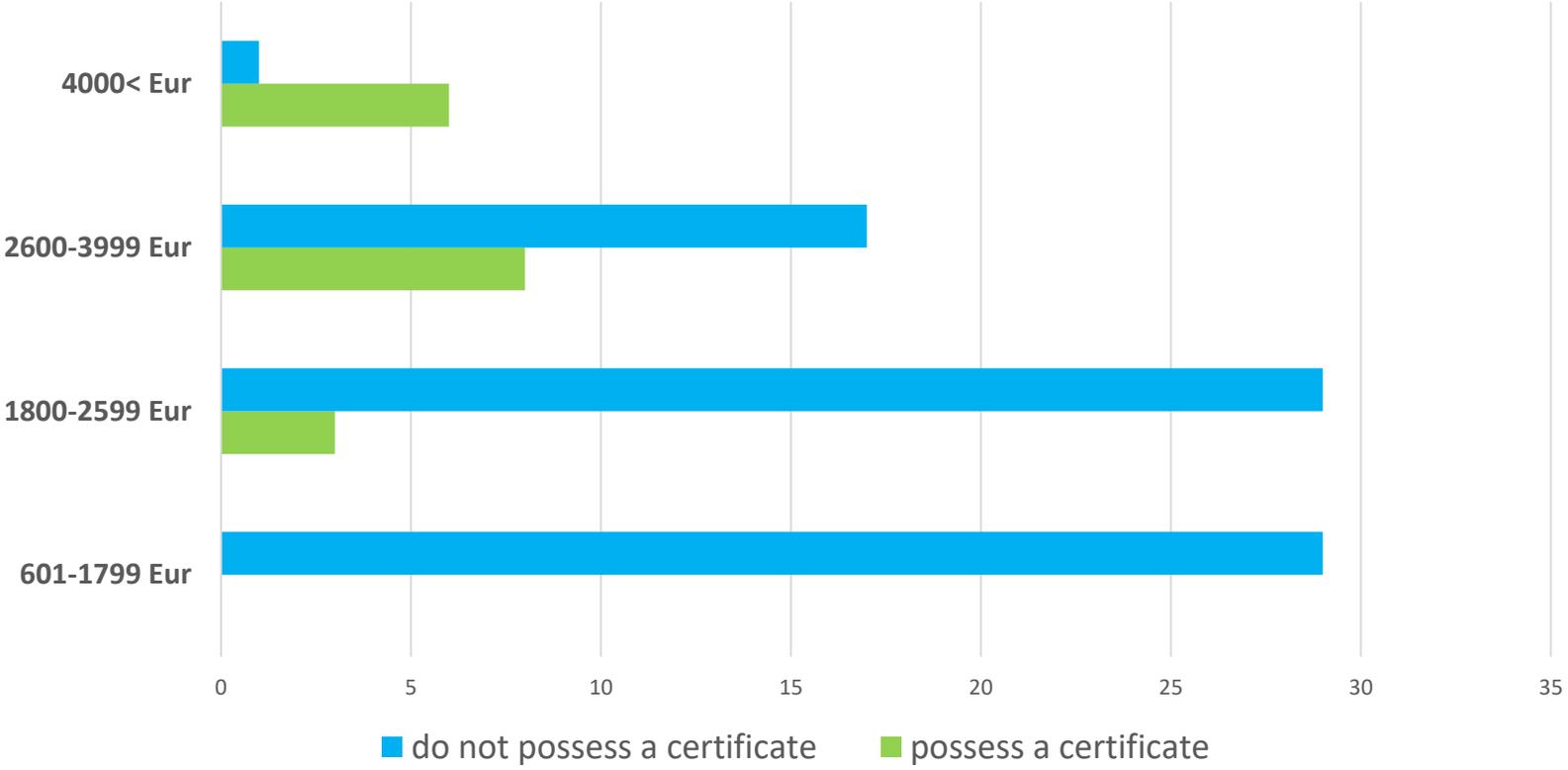


- International certifications are more commonly held by those working in the private sector.
- Those without certifications are more likely to fall into lower salary groups.

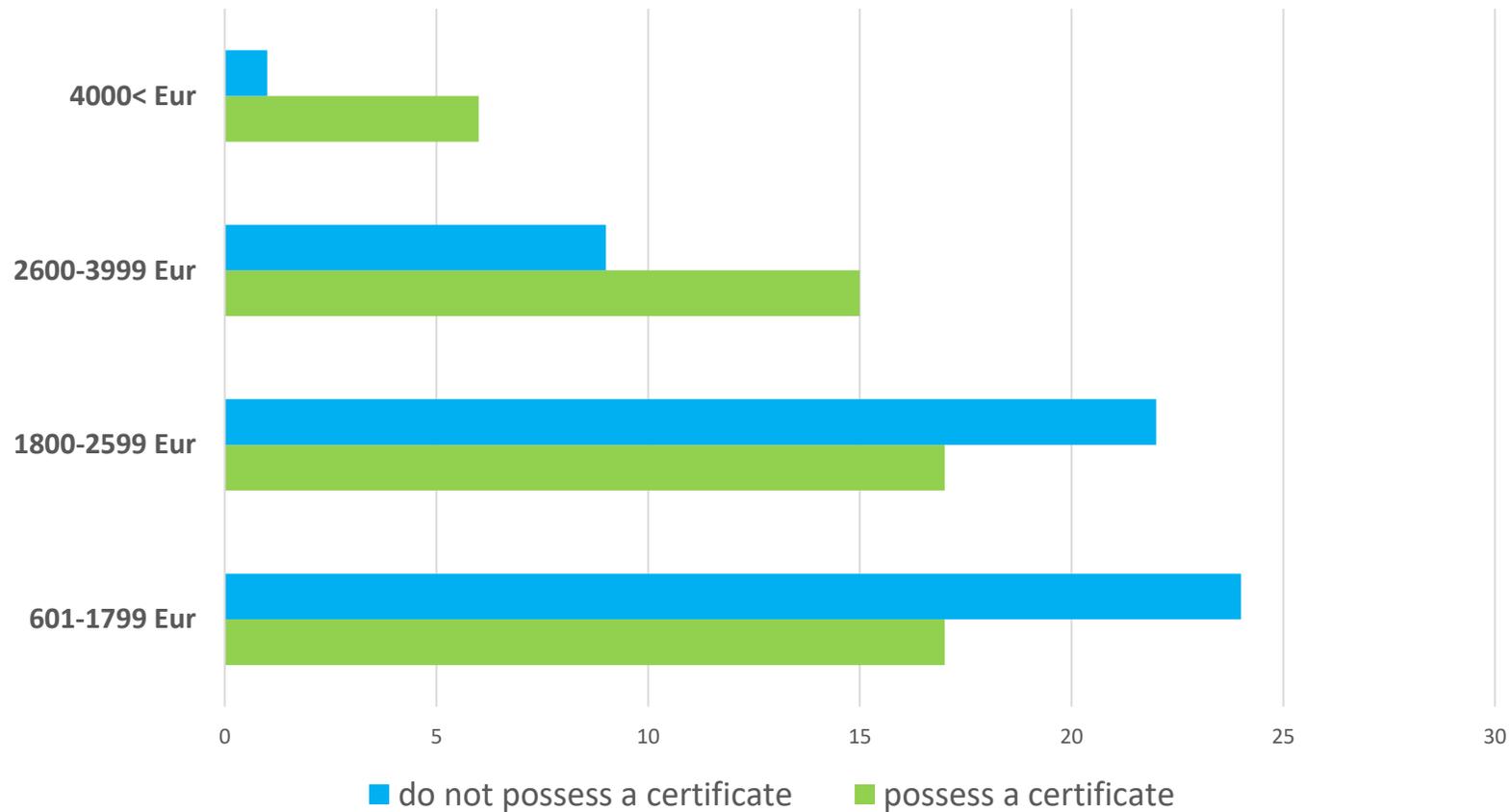
SALARY AND INTERNATIONAL CERTIFICATES / EE



SALARY AND INTERNATIONAL CERTIFICATES / LV

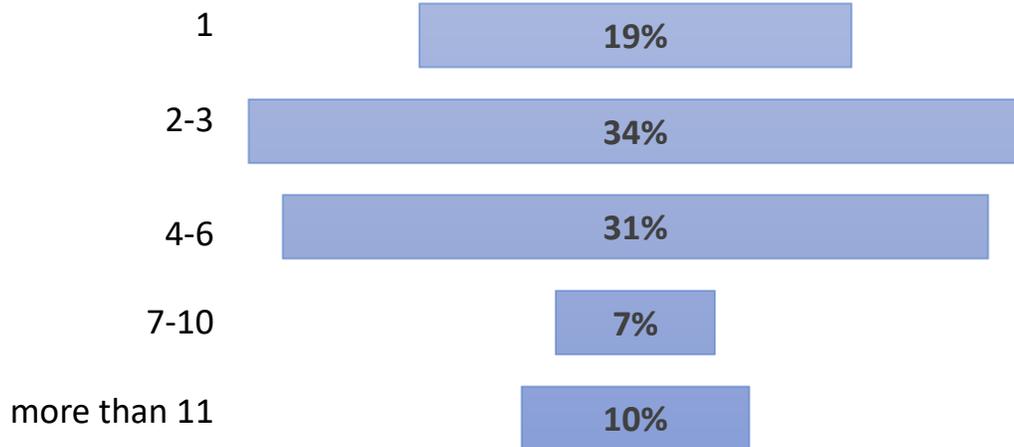


SALARY AND INTERNATIONAL CERTIFICATES /PL



OTHER INTERESTING FACTS/ LT

Team size



QUALIFICATION

40% - 21-40 hours
46% - more than 40 hours.

AGE / SECTOR

Younger people are more likely to work in the private sector, while older people are more likely to work in the public sector.

	Private	Public
26-35	15	1
46 and over	19	36

At most 1 team member works in the Finance sector

ACTIVITY OF COLLEGIAL BODIES

18% of respondents, or 24 colleagues, participate in the activities of Audit Committees, Boards of Directors, or Supervisory Boards

INTERNAL AUDITOR PORTRAIT/ LT

1

Gender

Woman 78%
Male 22%

2

Salary

1000-1399 EUR 6%
1400-1799 EUR 19%
1800-2199 EUR 17%
2200-2599 EUR 18%
2600-2999 EUR 14%
3000-3499 EUR 11%
3500-3999 EUR 6%
4000 EUR or more 8%

3

Sector

Private sector 51%
Public sector 49%



4

Age

26-35 years 12% 46-55 years 34%
36-45 years 47% 56 years and over 7%

5

Experience

up to 1 year 4% 11-15 years 21%
2-5 years 25% 16-25 and over 29%
6-10 years 22%

6

Duties

External Internal Audit Service Provider	4%
Internal Audit Manager	38%
Deputy Head of Internal Audit	2%
Senior Internal Auditor	18%
Internal auditor	37%
Junior Internal Auditor	1%

**Thank you to all respondents for your
valuable input**

