

KPMG's AIUC-1 Certification: What It Means for Swiss SMEs

MANAGEMENT SUMMARY & CORE TAKEAWAY

In September 2026, KPMG became the first Big Four firm to certify an AI agent under the AIUC-1 standard: over 900 tests, zero critical vulnerabilities. For Swiss SMEs, the case shows how much rigour production-ready AI agents now require — and why governance must come before certification.

CONTEXT & EXECUTIVE RELEVANCE

In September 2026, KPMG became the first of the four major audit and advisory firms to have one of its own AI agents certified under the new AIUC-1 standard. The agent, aIQ Capture, converts voice interviews into structured client insights. The evaluation involved more than 900 individual tests — covering hallucination triggers, high-risk domains, content safety, and prompt injection attacks. The result: no critical or major vulnerabilities. For an autonomous system that makes decisions and calls tools on its own, that is a remarkably dense testing regime.

Most prior AI certifications assess models or management systems. AIUC-1 is built differently: it targets agentic systems specifically — AI that doesn't just generate text but acts autonomously, invokes tools, and makes decisions. That distinction is exactly what makes it interesting to insurers. For the first time, there is a testing framework robust enough to serve as a basis for insuring autonomous systems, which matters for any deployment in regulated or customer-facing contexts.

CORE ACTION ITEMS

- 01 Investment gap: organisations spend roughly eight times more, according to Gartner, on building new agent capabilities than on controlling and monitoring them.
- 02 Data quality as the bottleneck: in roughly 85 percent of cases, Gartner finds that scaling fails not because of the AI itself but because of insufficient underlying data.
- 03 Buy beats build: the MIT NANDA study found a 67 percent success rate for externally sourced agent solutions versus 33 percent for internally built ones.

SWISS COMPLIANCE & ARCHITECTURE GUIDELINES

- ☑ Full compliance with revised Swiss Data Protection Act (revDSG).
- ☑ Zero vendor lock-in on closed proprietary models.
- ☑ Seamless integration into Abacus, Bexio and M365 ecosystems.

Non-Binding Process Analysis

Let us review in 20 minutes where AI agents create immediate measurable efficiency in your workflows.

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