Request for Promotion and Use of the "Self-Assessment Implementation Guide for Quality (SAIG-Q)" in Internal Audit Departments

The "Internal Audit Quality Assessment 2008 Research Group" (CIA Forum Study Group No. b4) of the Institute of Internal Auditors Japan has been conducting activities continuously since February 2009. Its objective is to contribute to improving the effectiveness of internal audit quality assessments by addressing issues recognized in implementing such assessments in Japan, providing feedback on solutions to these issues, and studying quality assessment processes and evaluation techniques.

Specifically, the group has worked on translating the "Practice Guides" issued by The Institute of Internal Auditors (IIA) in the United States, developing case examples of quality assessments for hypothetical organizations, and creating tools used for evaluating internal audit functions and compliance with practices.

Subsequently, to enhance the practicality of these tools, a survey was conducted among corporate members regarding the status of internal audit quality assessments. Responses were collected not only from organizations that have already implemented quality assessments but also from those that have not yet done so. The survey gathered a wide range of information, including methods, scope, implementation frequency, challenges, and—where assessments have not been initiated—the reasons and potential triggers for future implementation.

In January 2024, The Institute of Internal Auditors revised the existing "International Professional Practices Framework (IPPF)" and introduced the "Global Internal Audit Standards (GIAS)," which incorporate the "International Standards for the Professional Practice of Internal Auditing (2017 edition)" and the "Code of Ethics." In light of this development, the study group has comprehensively reviewed its previous tools and has now published the *Self-Assessment Implementation Guide for Quality (SAIG-Q).*

Details on SAIG-Q and Its Use

While the detailed development process is described in the accompanying explanatory materials, the evaluation items and examples of evidence in SAIG-Q are designed to reflect the content of the GIAS as much as possible. At the same time, the structure has been simplified so that internal audit departments with no prior experience in conducting quality self-assessments can also adopt it easily.

We strongly encourage all members to utilize SAIG-Q when conducting evaluations within their own departments. If you would like to obtain the Excel version, please contact the Institute's secretariat at **seminar@iiajapan.com**.

We would also greatly appreciate receiving your comments and feedback upon use. The study group intends to continue improving the SAIG-Q and related quality self-assessment tools, and we sincerely appreciate your continued support and cooperation.