The CIA Forum is a special study group of the Institute of Internal Auditors Japan (IIA-Japan), established for the purpose of professional development and mutual exchange among CIA (Certified Internal Auditor) qualification holders.

Each study group operates independently under the responsibility of its appointed chairperson. They set their own research periods and target outcomes, and disseminate the results of their research activities.

This research report has been compiled as the outcome of the activities of CIA Forum Study Group No. B4 (Internal Audit Quality Assessment 2008 Study Group).

The opinions and comments presented in this report reflect the views of the study group and do not represent the official views of the Association. Furthermore, the Association does not guarantee, endorse, or recommend the contents of this report.

No.	Major Category	Medium Category	Objectives	Evaluation Elements	GIAS	GIAS Requirements + Evaluation Method	Evaluation	Comments	GIAS Considerations for Implementation + Ideal State	Evaluation	Comments	Evidence of Conformance	Comments
1	Internal Audit Structure	Internal Audit Charter	Establishing an Internal Audit Charter	• The Internal Audit Charter formally defines the purpose, authority, and responsibility of internal audit, and is thereby in compliance with the Global Internal Audit Standards (GIAS) established by the Institute of Internal Auditors (IIA). • The Internal Audit Charter includes content aimed at adding value to the organization and improving organizational operations, with the Internal Audit Department serving the organization.	6.2	• Does the Chief Audit Executive receive approval from senior management and final approval from the Board of Directors when establishing or revising the Internal Audit Charter? • Does the Internal Audit Charter clearly state the purpose of internal audit, commitment to compliance with the "Global Internal Audit Standards," responsibilities (scope and types of services provided), and the Board of Directors' responsibilities and expectations regarding support for the Internal Audit Department by management? • Does the Internal Audit Charter clearly state the position (independence) of the Internal Audit Department, and the functional reporting and administrative relationships between the Board of Directors and the Chief Audit Executive? • Does the Internal Audit Charter clearly state the content and scope of assurance and advisory services performed by the Internal Audit Department, as well as access authority when conducting individual engagements?			• Do the Chief Audit Executive and the Board of Directors review and reconfirm at an agreed-upon frequency whether the content of the Internal Audit Charter continues to enable the achievement of the Internal Audit Department's objectives? • Does the Internal Audit Charter describe the approval of the Chief Audit Executive's budget? • Does the Internal Audit Charter describe the review of the Chief Audit Executive's performance? • Does the Internal Audit Charter describe the nature and timing of communications with the Board of Directors and senior management?			• Board of Directors meeting minutes discussing and approving the Internal Audit Charter • Approved Internal Audit Charter with approval date • Board of Directors meeting minutes containing evidence that the Chief Audit Executive periodically reviews the Internal Audit Charter with senior management and the Board of Directors	
2	Internal Audit Structure	Methodology	Establishing methodology	• The Internal Audit Department implements the content described in the Internal Audit Charter and audit procedures.	9.3	• Has the Chief Audit Executive established methodologies compliant with the "Global Internal Audit Standards" that can be used when implementing departmental strategies and developing internal audit plans? • Does the Chief Audit Executive evaluate the effectiveness of methodologies and update them as necessary, as well as provide training to Internal Auditors on these methodologies?			• Does the Chief Audit Executive establish policies and procedures that serve as guidance for the department, which include content regarding: risk assessment for the entire organization and individual internal audit engagements; planning and updating internal audit plans; determining the balance between assurance and advisory services; coordination with internal and external assurance providers; management of external service providers; execution of individual internal audit engagements; communication throughout all internal audit activities; retention and disclosure of work records and other information; implementation, monitoring, and verification of improvement recommendations; quality and improvement assurance for the Internal Audit Department; development of performance measurement methods to evaluate progress; and the execution of additional services? • Does the Chief Audit Executive review the effectiveness of internal audit policies and procedures during quality assessments and update them as necessary?			• Documentation regarding software programs incorporating policies and procedures • Documents serving as evidence of communication to Internal Audit Department staff regarding internal audit methodologies, including meeting agendas and minutes, emails, signed approvals, training schedules • Quality review documents for audit work demonstrating compliance with policies • Documents referring to the observation or non-observation of policies and procedures as criteria • Documents regarding updates to policies and procedures	
3	Internal Audit Structure	Compliance	Emphasizing compliance	• The Internal Audit Department complies with applicable laws and guidelines.	1.1 1.3	• Do Internal Auditors perform their duties with integrity and professional courage? • Do Internal Auditors understand and comply with laws and regulations related to the industries and jurisdictions in which the organization operates? • Do Internal Auditors refrain from engaging in activities that are illegal or compromise credibility? • When Internal Auditors identify conduct that violates laws or regulations, do they report it to appropriate parties?			• Do Internal Auditors receive ongoing professional education related to ethics, and enhance their awareness and understanding of integrity and professional courage? • Has the Chief Audit Executive established procedures for Internal Auditors to take actions in accordance with the "Global Internal Audit Standards" and that are consistent with ethical and professional values?			• Training and education plans related to ethics • Evidence documents showing Internal Auditors attended or participated in ethics-related education or training • Performance evaluations with integrity and professional courage as objectives • Feedback from key stakeholders regarding Internal Auditors' integrity and courage • Records of Internal Auditors' participation in training on conduct related to laws, regulations, and ethical professional behavior • Documents signed by individual Internal Auditors understanding legal and professional expectations and acknowledging commitment to compliant behavior • Procedural documents for addressing illegal conduct or loss of credibility by Internal Auditors, and violations of laws or regulations by individuals within the organization • Communication documents addressing concerns regarding illegal conduct or professionally inappropriate behavior between Internal Auditors and supervisors or legal advisors • Approval of reviewed audit reports	

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4	Internal Audit Structure	Independence and Objectivity	Ensuring organizational independence and objectivity of Internal Auditors	• The Internal Audit Department is organizationally independent, and Internal Auditors perform their duties objectively. Specifically, the structure, roles and responsibilities, and governance of the Internal Audit Department ensure their independence and the objectivity of Internal Auditors, and the Internal Audit Department has sufficient organizational standing to achieve its objectives.	1.2 2.2	• Do Internal Auditors apply unbiased thinking in internal audit engagements and maintain professional objectivity? • Do Internal Auditors understand the organization's ethical expectations and recognize actions that violate them (such as not accepting gifts or rewards that compromise objectivity, and avoiding conflicts of interest)? • Has the Chief Audit Executive established procedures to address impairments to objectivity, and do Internal Auditors discuss impairments and take appropriate measures according to relevant procedures? • Has the Chief Audit Executive established a direct reporting channel to the Board of Directors, bypassing senior management, in anticipation of situations where senior management may be involved in wrongdoing?			• Do Internal Auditors consider ethics-related risks and controls during individual internal audit engagements? • Do Internal Auditors recognize the impact that individual specific circumstances, activities, and relationships can have on objectivity? • When Internal Auditors determine that senior management or operational management are acting contrary to the organization's ethical expectations, do they report it to the Chief Audit Executive? • Does the Chief Audit Executive discuss procedures for addressing ethical issues with the Board of Directors and senior management?			• Records of Internal Auditors' participation in workshops, training sessions, and meetings discussing ethical expectations and issues • Documents signed by individual Internal Auditors understanding and committing to the organization's ethical policies and procedures • Internal audit plans, audit programs, and audit records that consider objectives, risks, controls, and processes related to organizational ethics • Communication documents with the Board of Directors, senior management, and regulators in accordance with organizational policies, laws, and regulations regarding ethical issues • Documentation of Internal Auditors' responsibilities for maintaining objectivity in the Internal Audit Charter • Policies and procedures related to objectivity • Training plans and completion records on objectivity, including participant lists • Written confirmation that Internal Auditors recognize the importance of objectivity and potential impairments and their disclosure obligations • Disclosure through documentation of potential conflicts of interest or other objectivity impairments • Records of supervision and mentoring of Internal Auditors • Policies and procedures for identifying potential impairments, and necessary preventive measures • Training records on objectivity • Documents where Internal Auditors attest to the absence of known impairments and disclosure of potential impairments • Feedback sources regarding Internal Auditors' objectivity awareness, such as surveys to Internal Audit Department stakeholders • Supervision review records • Reporting systems • Board of Directors meeting minutes discussing objectivity impairments • Planning documents showing alternative arrangements when objectivity impairments cannot be avoided • External quality assessment results by independent evaluators	
5	Internal Audit Structure	Independence and Objectivity	Limiting infringements on organizational independence and objectivity of Internal Auditors	• When the Chief Audit Executive has roles or responsibilities outside of internal audit, or is expected to have them, the Chief Audit Executive takes countermeasures to limit impairments to independence and objectivity. • When independence or objectivity is impaired, the Internal Audit Department discloses the details to appropriate stakeholders.	2.3 7.1	• When Internal Auditors recognize an impairment to objectivity, do they promptly disclose it to appropriate parties? • When an impairment to objectivity affects (or has the potential to affect) an internal auditor's ability to perform duties, does the Chief Audit Executive take appropriate measures? • Does the Chief Audit Executive report to the Board of Directors at least annually on the status of the department's organizational independence? • Does the Chief Audit Executive change Internal Auditors' areas of responsibility through regular rotation, ensuring that the same processes, activities, and target departments are not continuously assigned to the same internal auditor (this impairs objectivity when conducting individual assurance engagements on activities where the internal auditor held responsibilities within the past year)?			• Does the Chief Audit Executive consider specific options to manage impairments to Internal Auditors' objectivity? • When assessing impairments to the department's independence, does the Chief Audit Executive consider directive/reporting relationships, roles, and responsibilities? • Does the Chief Audit Executive discuss their roles and responsibilities outside of audit with the Board of Directors and senior management? • Is the Board of Directors involved in the Chief Audit Executive's recruitment and appointment process?			• Internal audit procedures for reporting objectivity impairments • Documents reporting objectivity impairments or confirming the absence of impairments • Records reporting objectivity impairments and acknowledging appropriate parties' responses and mitigation measures • Internal Audit Charter documenting the Internal Audit Department's directive and reporting relationships • Meeting minutes or evidence showing the Chief Audit Executive communicated directly with the Board of Directors or senior management regarding potential impairments to independence and planned safeguards • Board of Directors meeting minutes or documents showing discussions where the Chief Audit Executive confirmed the Internal Audit Department's ongoing independence, or discussed impairments or safeguards affecting the department's performance capability • Internal Audit Charter regarding long-term non-audit roles or responsibilities approved by the Board of Directors, and corresponding independence safeguards (including roles, responsibilities, safeguard duration, and effectiveness evaluation methods) • Documentation following procedures when impairments are suspected or identified • Corrective action plans documenting specific safeguards to address independence concerns • Documentation of assurance services provided by other internal or external providers to ensure independence • Board of Directors meeting minutes or documents serving as approval evidence regarding the Chief Audit Executive's appointment or removal	

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6	Internal Audit Structure	Resource Allocation	Securing resources for the department	• The Internal Audit Department has appropriate resources and budgets, including information technology (IT), and achieves objectives defined in the Internal Audit Charter in an effective and efficient manner. • The Internal Audit Department reviews departmental resources and, prior to reviewing the annual audit plan, considers all organizational activities. Specifically, it prioritizes all organizational activities as evaluation targets and establishes departmental business objectives. This includes documentation of audit coverage.	10.1 10.2 10.3	• Does the Chief Audit Executive successfully implement internal audit strategies, develop budgets that can achieve plans, and request budget approval from the Board of Directors? • Has the Chief Audit Executive established procedures to recruit, develop, and retain qualified Internal Auditors, ensuring the appropriateness and sufficiency of human resources? • Does the Chief Audit Executive periodically evaluate technology supporting the internal audit process and provide necessary training to Internal Auditors? • Does the Chief Audit Executive report to senior management and the Board of Directors regarding the impact of budget, human resource, or technology constraints on the department's effectiveness or efficiency?			• Does the Chief Audit Executive periodically review budget planned versus actual performance and analyze significant variances? • Does the Chief Audit Executive confirm that departmental staffing is aligned with the Internal Audit Charter? • Does the Chief Audit Executive utilize technology for the purpose of improving departmental effectiveness and efficiency? • Does the Chief Audit Executive develop and implement technology implementation plans?			• Internal audit planning documents regarding budgets, projections, and cost performance • Meeting minutes where the Chief Audit Executive discussed internal audit budgets with the Board of Directors or senior management • Board of Directors meeting minutes discussing and approving the Internal Audit Department's budget • Gap analysis documents of Internal Auditors' specialized competencies and necessary specialized capabilities • Job descriptions • Resumes of Internal Auditors employed by the organization • Training plan documents and training completion evidence • Contracts with external service providers and resumes of assigned Internal Auditors • Internal audit plans (including individual internal audit engagement schedules and allocated audit resources) • Meeting minutes recording discussions regarding internal audit budgets • Comparison of budgeted hours versus actual hours after completion of individual internal audit engagements • Performance evaluations of the Internal Audit Department and individual Internal Auditors • Description of current or planned initiatives regarding technology utilization for achieving departmental goals, included in internal audit strategy • Discussion or planning documents regarding technology requirements and implementation • Surveys documenting technology usage during individual internal audit engagements, technology implementation, training, and usage records • Internal Auditors' names and technology-related qualifications and certifications • Policies and procedures related to information security, records management, and the Internal Audit Department's utilization of technology resources	
7	Professional Practice	Professional Competence and Due Professional Care	Maintaining and exercising professional competence and due professional care	• The Internal Audit Department collectively possesses or ensures the necessary knowledge, skills, and other competencies to fulfill its responsibilities. • Internal Auditors exercise due professional care in fulfilling their responsibilities.	4.2 4.3	•Do Internal Auditors confirm the nature, circumstances, and requirements of services to be provided, and exercise due professional care? • Do Internal Auditors exercise professional skepticism when planning and conducting internal audit engagements? • Do Internal Auditors critically assess the reliability of information obtained in connection with their work and request additional submissions when information is incomplete? • Do Internal Auditors possess sufficient knowledge regarding fraud to evaluate the means by which the organization manages risk?			•Do Internal Auditors understand the objectives of internal audit and the nature of internal audit services provided? • Do Internal Auditors compare and examine the costs of internal audit engagements against the benefits they produce? • When making judgments about whether information is relevant, reliable, and sufficient, do Internal Auditors apply professional skepticism? • Does the Chief Audit Executive support Internal Auditors in enhancing competencies related to professional skepticism?			• Records of planning document development regarding reviewed organization and activity strategies and objectives • Assessment documents for governance, risk management, and control processes • Risk assessment records including errors, compliance violations, and fraud • Records of meetings and discussions regarding potential costs and benefits of internal audit work, and the scope and timeliness of individual internal audit engagements • Audit records showing supervision of individual internal audit engagements • Internal Auditors' performance reviews • Records of meetings, training, and other discussions regarding due professional care • Stakeholder feedback collected through surveys or other tools • Internal and external assessments conducted as part of the Internal Audit Department's quality assurance and improvement program • Training records regarding professional skepticism, including participant lists, planned and completed training • Audit records showing evaluation of information collected during individual internal audit engagements and verification methods by Internal Auditors • Documents showing that inaccurate or misleading information was addressed as findings in individual internal audit engagements • Audit records and internal audit results reviewed and signed or initialed by supervisors of individual internal audit engagements	
8	Professional Practice	Professional Competence and Due Professional Care	Maintaining and exercising professional competence and due professional care	• The Internal Audit Department documents the roles and responsibilities of staff regarding information management.	5.1 5.2	• When utilizing information, do Internal Auditors comply with relevant policies, procedures, laws, and regulations? • Do Internal Auditors recognize their responsibility for information protection and respect confidentiality, privacy, and ownership? • Do Internal Auditors refrain from disclosing confidential information to unauthorized parties unless there is a legal or professional obligation to do so? • Do Internal Auditors manage the risk of inadvertent information leakage or disclosure?			• Do Internal Auditors recognize and comply with policies and procedures related to third-party information? • When handling confidential data or personal data, does the Internal Audit Department apply appropriate digital security measures? • Does the Chief Audit Executive provide policies, procedures, and expectations regarding the appropriate use of information accessed by Internal Auditors? • Does the Chief Audit Executive periodically assess and confirm the necessity of Internal Auditors' access to information and whether access controls are functioning effectively?			• Records of establishment and operation of effective controls regarding information access and use • Policies, procedures, and training documents related to appropriate use of information • Meeting minutes examining appropriate use of information • Records of attendance at training regarding information use • Documents confirming that Internal Auditors understand relevant policies, procedures, laws, and regulations • Performance reviews demonstrating compliance with policies and procedures regarding information use	

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9	Professional Practice	Professional Competence and Due Professional Care	Maintaining and exercising professional competence and due professional care	• The Internal Audit Department continuously provides programs related to the development of professional competencies to enhance Internal Auditors' knowledge, skills, and other abilities. • The Internal Audit Department incorporates management and leadership capability development into its operations.	3.1 3.2 7.2	• Do Internal Auditors continuously develop and apply the specialized competencies necessary to successfully perform their duties? • Do Internal Auditors follow continuing education policies to meet professional qualification requirements? • Does the Chief Audit Executive maintain and enhance the qualifications and specialized competencies necessary to fulfill the roles and responsibilities expected by the Board of Directors, pursue professional qualification acquisition initiatives, and ensure knowledge of the "Global Internal Audit Standards" is acquired? • Does the Chief Audit Executive assist the Board of Directors in understanding the qualifications and specialized competencies necessary for managing the department?			• Do Internal Auditors pursue learning opportunities regarding trends, best practices, emerging topics, risks, and changes? • Does the Chief Audit Executive budget for and plan internal audit staff training and education opportunities? • Does the Chief Audit Executive develop a succession plan identifying potential successors and share it with the Board of Directors and senior management? • Does the Board of Directors encourage the Chief Audit Executive to pursue continuing professional education and professional qualifications?			• Plans for participation in training events, professional conferences, and other continuing professional education • Records of continuing professional education completed by Internal Auditors and qualifications obtained • Internal Auditors' performance reviews and professional competency development plans • Evidence of active involvement in volunteer activities and IIA or related professional organizations • Documents where the Board of Directors approved the Chief Audit Executive's job description or appointment, or evidence that the Board evaluated the qualifications and specialized competencies necessary for the Chief Audit Executive's role • Chief Audit Executive's professional education plan and completion proof • Documentation of participation in professional organizations • Discussion records regarding succession planning with the Board of Directors, senior management, and the organization's human resources department • Documents recording Internal Auditors' qualifications, education, experience, work history, and other suitability factors • Internal Auditors' self-assessments and professional competency development plans • Documentation of courses, conferences, sessions, workshops, seminars, and other continuing professional education completed by Internal Auditors • Internal Auditors' performance review records • Documents related to supervision of individual internal audit engagements, surveys completed by internal audit stakeholders after individual internal audit engagements, and feedback demonstrating the professional competencies of individual Internal Auditors and the Internal Audit Department • Results of internal and external quality assessments • Identification documents for specialized competencies necessary for internal audit planning, audit resource gap analysis, training and budgets needed to fill gaps • Documents such as assurance maps showing the specialized competencies of other providers for assurance and advisory services that the Internal Audit Department may rely upon	
10	Professional Practice	Roles and Responsibilities	Fulfilling roles and responsibilities	• The internal audit function fulfills its responsibilities across the organization’s governance, risk management, and control domains.	9.1 9.2	• Does the Chief Audit Executive understand the organization’s governance, risk management, and control processes (including how the organization sets strategic objectives, identifies and assesses significant risks, and selects appropriate control processes)? • Does the Chief Audit Executive develop and implement the strategy of the internal audit function so as to support the organization’s strategic objectives and success (including vision, objectives, and specific initiatives supporting them)? • Does the Chief Audit Executive assess the maturity of the organization’s governance processes? • Does the Chief Audit Executive assess the maturity of the organization’s risk management processes?			• Does the Chief Audit Executive understand the effectiveness of the organization’s control processes? • Does the Chief Audit Executive periodically review the internal audit strategy and discuss it with the Board of Directors and senior management? • Does the Chief Audit Executive periodically review the internal audit strategy in alignment with the expectations of the Board of Directors, senior management, and other key stakeholders? • Does the Chief Audit Executive assess and evaluate the likelihood of fraud occurring within the organization and the status of fraud risk management?			Documentation evidencing that the Chief Audit Executive has investigated, collected, reviewed, and evaluated the frameworks and processes for governance, risk management, and control used within the organization, including: Foundational documents of the organization’s Board of Directors and committees (including stated governance expectations) Assessments of laws, regulations, and other requirements related to governance, risk management, and control processes Agendas and minutes of Board meetings where governance, risk management, and control processes (including strategy, methods, and monitoring) were discussed Minutes or records of discussions between the Chief Audit Executive and those responsible for governance and risk management functions Reviews of documentation describing the organization’s risk appetite, and communication records with the Board of Directors and senior management regarding risk appetite and risk tolerance Documentation relating to orientation or training provided to internal audit staff on governance, risk management, and control processes Reviews of business strategies and business plans Reviews of communications received from regulatory authorities Practical examples demonstrating understanding of the organization’s risk and control matrix Internal audit strategy documents including vision, strategic objectives, and initiatives Meeting minutes and correspondence with the Board of Directors, senior management, and other stakeholders where expectations were discussed Records demonstrating the information and analysis supporting the internal audit strategy Methodologies for developing, reviewing, and monitoring the implementation of the internal audit strategy Results of periodic self-assessments and other reviews regarding the progress of initiatives	

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11	Professional Practice	Risk-Based Audit Planning	Developing annual audit plan	• The internal audit function develops the annual audit plan in consideration of the intentions of senior management and the Board of Directors so as to contribute to the achievement of the organization's strategic objectives, and the strategy of the internal audit function is aligned with the organization's strategy.	9.4	• Does the Chief Audit Executive develop the internal audit plan based on assessments of the organization's strategy, objectives, and risks? • Does the Chief Audit Executive communicate in a timely manner with senior management and the Board of Directors regarding constraints on audit resources and information related to high-risk areas? • Does the Chief Audit Executive review the internal audit plan at least once a year and revise it as necessary? • Does the Chief Audit Executive discuss significant changes to the internal audit plan with the Board of Directors and senior management and obtain their approval?			• Does the Chief Audit Executive independently review and validate the organization's key risks? • Does the Chief Audit Executive develop processes to identify and assess significant risks as part of the scope of the internal audit plan? • Does the Chief Audit Executive consider the organization's operational priorities when scheduling individual internal audit engagements? • Have the Chief Audit Executive, the Board of Directors, and senior management agreed on the criteria that define significant changes requiring modifications to the audit plan?			• Approved internal audit plan Risk assessment and prioritization documentation, including judgments forming the basis of the plan Minutes of meetings where the Chief Audit Executive discussed with senior management and the Board of Directors the audit coverage areas, enterprise-wide risk assessment, internal audit plan, and the criteria and procedures for addressing significant changes to the plan Records of discussions for collecting information related to enterprise-wide risk assessment and the internal audit plan Distribution list of the internal audit plan Documentation describing methodologies for enterprise-wide risk assessment and procedures for responding to significant changes	
12	Professional Practice	Risk-Based Audit Planning	Developing annual audit plan	• The Internal Audit Department establishes annual audit plans in a risk-based manner. These include reports on the progress of annual audit plans.	6.1 8.2 12.1	• Does the Chief Audit Executive provide necessary information to the Board of Directors and senior management when determining matters to be entrusted to internal audit? • Does the Chief Audit Executive evaluate whether internal audit resources are sufficient when accomplishing plans to fulfill entrusted matters, and report to the Board of Directors as necessary? • Does the Chief Audit Executive set goals that reflect the views of the Board of Directors and senior management when evaluating the performance of their department, and receive appropriate feedback from the Board of Directors and senior management? • Does the Chief Audit Executive establish improvement action plans to address issues and improvement opportunities in their department?			• Does the Chief Audit Executive consult with the Board of Directors and senior management regarding matters to be entrusted concerning the Internal Audit Charter and other important matters? • Does the Chief Audit Executive monitor progress toward achievement of performance goals both quantitatively and qualitatively? • Does the Chief Audit Executive report improvement action plans addressing performance goal achievement opportunities to the Board of Directors and senior management? • Does the Chief Audit Executive consider the balance between assurance services and advisory services in relation to internal audit strategy?			• Minutes of Board of Directors meetings that discussed matters to be entrusted (in a broad sense, part of approval of the Internal Audit Charter) • Minutes of Board of Directors meetings that discussed and approved changes to the Internal Audit Charter • Agendas, meeting minutes from meetings that discussed the adequacy of internal audit resources, and communication records between the Chief Audit Executive, Board of Directors, and senior management • Internal audit resource plans showing adequacy of audit resources necessary for achieving audit plans • Budget requests related to internal audit resources • Gap analysis documents between audit plans and available resources • Cost-benefit analysis documents • Documents on the Chief Audit Executive's audit resource procurement strategy • Completed checklists including reviews of audit records, survey results, and performance measurements regarding the efficiency and effectiveness of the Internal Audit Department • Completed periodic evaluation documents including plans, audit records, and communications • Minutes of meetings where internal evaluation results were explained to the Board of Directors and management • Documents on improvement action plans including results of continuous monitoring and periodic self-evaluation • Improvement measures for enhancing the efficiency, effectiveness, and conformance of the Internal Audit Department to "Global Internal Audit Standards"	
13	Professional Practice	Coordination with Other Assurance Organizations	Coordinating with other assurance organizations	• The Internal Audit Department coordinates with providers of other assurance services within the organization, such as the Compliance Department and Risk Management Department, as well as with external auditors to adjust activities.	9.5	• Does the Chief Audit Executive coordinate with internal and external assurance service providers and consider relying on their results? • Does the Chief Audit Executive report concerns to senior management or the Board of Directors when coordination does not reach an appropriate level? • Does the Chief Audit Executive document the rationale when relying on other assurance service providers? • Does the Chief Audit Executive take responsibility for conclusions reached, even when relying on the work of other assurance service providers?			• Does the Chief Audit Executive document the details of agreed-upon relationships and assurance provided when relying on the work of other assurance providers? • Does the Chief Audit Executive establish methods for evaluating other providers offering assurance and advisory services? • Does the Chief Audit Executive consider conflicts of interest and professional qualifications when determining whether to rely on the work of other providers? • Does the Chief Audit Executive identify providers of assurance and advisory services within the organization?			• Communications regarding clear roles and responsibilities for assurance and advisory services - meeting records with individual providers of assurance and advisory services, or meeting minutes with the Board of Directors and senior management • Assurance maps and integrated assurance plans - identifying which providers are responsible for assurance services in each area • Documenting and implementing procedures for deciding whether to rely on providers' work • Agreement documents confirming the specifications of work performed by other assurance providers	

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14	Professional Practice	Planning Individual Engagements	Developing individual engagement plans	• The Internal Audit Department establishes engagement objectives by reflecting the risk assessment results of activities subject to individual engagements.	13.3 13.4	• Do Internal Auditors establish and document objectives and scope for each individual internal audit engagement? • When Internal Auditors identify scope constraints, do they consult with management and, if unresolved, escalate to the Board of Directors? • Do Internal Auditors have the flexibility to modify objectives and scope as needed in response to the progress of individual internal audit engagements? • Do Internal Auditors identify and consult with the Board of Directors and senior management on appropriate evaluation criteria to be used for assessing activities under review?			• Do Internal Auditors appropriately understand the objectives and scope of individual internal audit engagements? • Do Internal Auditors communicate to management the evaluation criteria to be used during individual internal audit engagements? • Do Internal Auditors use appropriate evaluation criteria to determine the significance of findings? • Do Internal Auditors apply professional judgment when determining the appropriateness of evaluation criteria?			• Planning memorandums for individual internal audit engagements • Audit questionnaires for individual internal audit engagements that include the following items: • Alignment of objectives with risk assessment • Scope necessary for achieving objectives • Audit programs that include approved objectives and scope • Meeting minutes with stakeholders regarding objectives and scope • Stakeholder requests regarding scope constraints or items to be included in or excluded from scope • Final communications • Audit questionnaires documenting the source of evaluation criteria and the process for determining their appropriateness • Records such as meeting minutes, planning memos, and emails where Internal Auditors discussed evaluation criteria with management or the Board of Directors for activities under review	
15	Professional Practice	Planning Individual Engagements	Developing individual engagement plans	• The Internal Audit Department allocates appropriate resources to individual engagements and identifies the existence of material issues (findings).	13.2 13.5	• Do Internal Auditors collect reliable information for the purpose of understanding activities under review and assessing related risks? • Do Internal Auditors identify material risks to the objectives of activities under review and also consider risks related to fraud? • Do Internal Auditors identify necessary audit resources when planning individual internal audit engagements? • When available audit resources are inappropriate or insufficient, do Internal Auditors consult concerns with the Chief Audit Executive?			• Do Internal Auditors consult with the Chief Audit Executive at the planning stage of individual internal audit engagement plans? • Do Internal Auditors understand stakeholder expectations regarding the objectives, goals, and scope of individual internal audit engagements? • When planning individual internal audit engagements, do Internal Auditors utilize available financial, human, and technology-related resources in the most efficient and effective manner? • When resource constraints impair the ability to conduct individual internal audit engagements, do auditors escalate concerns to the Chief Audit Executive?			• Audit questionnaires documenting the following items: • Audit questionnaires documenting organizational strategy, objectives, and risks • Documents describing objectives of the activity under review • Documents regarding governance, risk management, and control processes of the activity under review • Organization charts and job descriptions • Records and photographs of site observations and inspections • Documents on policies and procedures related to activities • Relevant laws, regulations, and compliance assessment documents • Information collected from websites, databases, and systems • Records of interviews, discussions, and surveys • Information obtained from completed risk assessments, internal audit engagements, and work of other assurance providers • Significance of each risk and appropriateness of controls • Approved audit programs showing appropriate and sufficient audit resources • Planning documents analyzing necessary audit resources and their allocation • Post-engagement surveys asking activity management about timeliness and appropriateness of audit resources • Contracts and relationships with external service providers	
16	Professional Practice	Conducting Individual Engagements	Conducting operations based on individual engagement plans	• The Internal Audit Department establishes work programs (documents describing test items, testing methods, and confirmation results) to enable the achievement of individual engagement objectives.	13.6	• Do Internal Auditors develop and document audit programs for the purpose of achieving the objectives of individual internal audit engagements? • Do Internal Auditors establish audit programs by identifying the criteria to be used for objective evaluation, tasks, procedures, and appropriate qualified personnel to be assigned? • Does the Chief Audit Executive review and approve audit programs for individual internal audit engagements prior to implementation? • Does the Chief Audit Executive promptly review and approve changes when modifications occur to audit programs?			• For advisory services, are audit programs developed in cooperation with stakeholders who requested the services? • Are tasks performed during the planning stage documented in audit questionnaires? • Do audit programs include the names of Internal Auditors who completed the tasks, completion dates, and indications of review and approval? • When sampling is used, does the audit program include the sampling method, population, sample size, and applicability of results?			Audit questionnaires supporting the development of audit programs, including the following: • Risk-control matrices with testing methods • Control process flowcharts or narrative descriptions • Records regarding appropriateness assessment of control implementation status • Plans for additional testing • Minutes, records, or documents from planning meetings where tasks and procedures were determined • Completed audit programs for individual internal audit engagements with documented approval • Approval documents regarding changes to audit programs	

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17	Professional Practice	Conducting Individual Engagements	Conducting operations based on individual engagement plans	• The Internal Audit Department confirms that work programs established during the planning and implementation process of individual engagements have been completed effectively and efficiently. This includes information identification, analysis, and evaluation. • The Internal Audit Department applies specialized audit techniques as necessary to conduct individual engagements effectively and efficiently.	14.2 14.3 14.4	• Do Internal Auditors analyze relevant information for the purpose of identifying potential findings in individual internal audit engagements? • Do Internal Auditors determine whether there are differences between evaluation criteria and the current status of activities under review, and conduct additional analysis as necessary? • Do Internal Auditors evaluate the significance of potential findings in individual internal audit engagements, identify root causes, and discuss with management? • When preparing recommendations for improvement, do Internal Auditors consult with management to have them consider improvement action plans?			• Do audit programs for individual internal audit engagements include specific analysis to test the accuracy or effectiveness of processes or activities? • Do Internal Auditors investigate the root causes and impacts of findings and determine their significance? • Do Internal Auditors promptly consult with management regarding findings and recommendations for improvement? • Do Internal Auditors evaluate the feasibility and reasonableness of recommendations for improvement and improvement action plans?			• Audit questionnaires documenting performed analysis (including data analytics programs and software used, testing populations, sampling processes, and sampling methods) • Audit questionnaires that cross-reference audit programs and final communications • Documents related to final communications • Supervisory reviews of individual internal audit engagements • Audit questionnaires explaining the criteria for evaluating findings • Audit questionnaires documenting criteria, status, root causes (when possible), impact (risk or potential exposure), and priority ranking of each finding • Audit questionnaires or documents explaining factors used as the basis for analyzing findings, such as significance, risk tolerance, and cost-benefit analysis • Related internal audit techniques, templates, and guidance • Documents related to final communications of individual internal audit engagements • Audit questionnaires showing the overall conclusion of individual internal audit engagements • Description of conclusions in final communications	
18	Professional Practice	Conducting Individual Engagements	Conducting operations based on individual engagement plans	• The evidence collected by Internal Auditors substantiates audit findings and clearly identifies the causes and impacts of issues requiring improvement. • The Internal Audit Department documents and retains information obtained during the performance of individual engagements in work programs, thereby documenting the audit process and supporting findings.	14.1 14.6	• Do Internal Auditors collect relevant information that is aligned with the objectives of individual internal audit engagements and useful for the preparation of results reports? • Do Internal Auditors collect fact-based, current, and reliable information, and assess its reliability using professional skepticism? • Do Internal Auditors collect sufficient information to complete their analysis and evaluation, and obtain information that would enable other Internal Auditors to reach the same conclusions? • For information that is irrelevant, unreliable, or insufficient, do Internal Auditors collect additional information and identify it as a finding when necessary?			• Do Internal Auditors critically evaluate whether information is fact-based and current, and whether it was obtained from independent sources? • Do Internal Auditors include in their procedures interviews and surveys with individuals involved in activities, as well as direct observation of processes? • When Internal Auditors choose to extract samples, do they apply methods that ensure the samples are representative of the entire population? • Are the conclusions of individual advisory engagements consistent with the objectives and scope?			• Audit programs for individual internal audit engagements (including procedures for collecting data related to objectives) • Description of collected information (including sources, collection dates, and relevant time periods) • Explanatory documentation of the basis on which Internal Auditors determined that the collected information was sufficient • Audit work papers documenting work performed in accordance with established procedures • Quality assurance internal review results confirming the appropriateness of audit work papers and alignment with the audit approach	
19	Professional Practice	Conducting Individual Engagements	Conducting operations based on individual engagement plans	• The Internal Audit Department monitors the status of individual engagement execution to ensure that Internal Auditors exercise due professional care as professionals.	12.3	• Does the Chief Audit Executive or supervisor verify at the completion of individual internal audit engagements that the audit program used by Internal Auditors has been completed? • Does the Chief Audit Executive verify that individual internal audit engagements comply with the "Global Internal Audit Standards" and the department's own procedures? • Does the Chief Audit Executive provide feedback to Internal Auditors regarding performance and opportunities for improvement? • Does the Chief Audit Executive document and retain evidence of engagement supervision?			• Does the Chief Audit Executive or the supervisor of individual internal audit engagements review the objectives of individual internal audit engagements to ensure achievement of engagement objectives, quality assurance, and enhancement of staff capabilities? • Does the Chief Audit Executive have internal audit department members with appropriate experience review individual engagements, taking into consideration the proficiency and experience of Internal Auditors, as well as the complexity of individual engagements?			• Individual internal audit engagement work papers with supervision documentation attached • Documented checklists supporting the review of audit work papers • Interview and survey results (including feedback from Internal Auditors and other individuals directly involved in the engagement) • Communication documents between supervisors of individual internal audit engagements and internal audit staff	

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20	Communication	Communication of Results	Creating audit reports and communicating results	• The Internal Audit Department includes in audit reports the objectives and scope of internal audits, as well as significant observations. This encompasses the root causes, effects, conclusions, improvement recommendations, and corrective action plans mutually agreed upon with the audited department concerning identified issues for which the department has been directed to take action. • The Internal Audit Department provides audit reports to management of the audited departments in a timely manner and engages in necessary discussions aimed at eliciting responses.	11.2 11.4 13.1 14.5	• Do Internal Auditors effectively communicate with management regarding the objectives, scope, and timing of individual internal audit engagements? • Do Internal Auditors compile and evaluate findings in the conclusions of individual internal audit engagements, summarize their professional judgment on overall materiality, and when there are differences of opinion, discuss them with management and strive for mutual understanding? • Has the Chief Audit Executive established and implemented methods to promote internal audit communication that is accurate, objective, clear, concise, constructive, complete, and timely? • When there are significant errors or omissions in the final communication of individual internal audit engagements, does the Chief Audit Executive promptly communicate the corrected information to all stakeholders who received the original communication?			• Do Internal Auditors provide advance notice to management at the commencement of individual internal audit engagements? • Do Internal Auditors strive to ensure that communications are accurate, objective, clear, concise, constructive, complete, and timely? • Does the Chief Audit Executive determine communication methods taking into consideration the expectations of the Board of Directors, senior management, and other related stakeholders? • Has the Chief Audit Executive established procedures agreed upon with the Board of Directors regarding corrections?			•• Effective communication style guides, templates, and handbooks • Records of participation in training and meetings regarding effective communication skills • Final communications approved by the Chief Audit Executive and other documents, supporting documents demonstrating the characteristics of effective communication • Presentation slides and meeting minutes demonstrating the characteristics of effective communication • Records demonstrating the timeliness of communication • Audit reports demonstrating the characteristics of effective communication • Audit reports including supervisor review records regarding communication effectiveness improvement • Survey results to stakeholders regarding the quality of internal audit communication • Results of quality assurance and improvement programs • Internal audit procedures for addressing errors and omissions • Criteria used by the Chief Audit Executive in making materiality decisions as agreed with the Board of Directors • Communications and other records where the Chief Audit Executive determined the materiality and causes of errors or omissions • Chief Audit Executive's schedules, Board of Directors and other meeting minutes, memos, email communications discussing errors or omissions • Original documents and final corrected communication documents • Documents indicating that stakeholders have received corrected communications • Documents showing necessary communications conducted during each internal audit engagement period (emails, meeting minutes, records, memos) • Feedback documents received from management of reviewed activities (through surveys, etc.) • Audit reports showing the basis for conclusions of each internal audit engagement overall • Documentation of conclusions in final communications	
21	Communication	Communication of Results	Creating audit reports and communicating results	• Timely and appropriate methods of communication are agreed upon • Presentations reflect a focus on significant matters • Communication effectively conveys key messages	15.1	• Do Internal Auditors communicate throughout the process of individual internal audit engagements regarding objectives, scope, improvement recommendations and corrective action plans, as well as conclusions? • Do Internal Auditors communicate with various stakeholders regarding information necessary to understand the findings in the final communication, using clear, concise, constructive, and timely methods? • Does the Chief Audit Executive report regularly to the board, senior management, and other key stakeholders regarding the internal audit department's progress and status, and communicate key messages in a manner that is easy to understand? • Does the Chief Audit Executive report corrective actions agreed upon with senior management to the board?			• Does the final communication include the subject, background, findings, and distribution list? • Does the review of the final communication verify that operations are aligned with the "Global Internal Audit Standards"? • Does the review of the final communication clearly document the results of internal audit activities, with relevance, reliability, and sufficient information to support them? • Does the review of the final communication meet the requirements for communication with management of the activities under review?			• Final Communication Documents • When final communication is verbal: presentation slides or meeting minutes • Documents indicating that final communication has been reviewed and approved • Documents demonstrating that communication requirements with the activities under review have been fulfilled	
22	Communication	Follow-up	Conducting follow-up	• The Internal Audit Department has established follow-up procedures to confirm effective implementation of improvement action plans	15.2	• Does the Chief Audit Executive confirm that management is responding to improvement recommendations or corrective action plans? • Do Internal Auditors inquire about the progress of corrective action plans and conduct follow-up using a risk-based approach? • When management does not proceed with implementing corrective actions according to the completion date, do Internal Auditors receive and document explanations from management and discuss with the Chief Audit Executive? • Does the Chief Audit Executive determine whether senior management is accepting risks that exceed the organization's risk tolerance by delaying or not taking action?			• Does the method for confirming implementation of corrective action plans by management include criteria for determining the timing of follow-up assessments? • Do Internal Auditors track progress to completion even when there are alternative corrective action plans?			• Tracking lists, systems for monitoring implementation status of corrective action plans (e.g., risk registers, spreadsheets, databases, or tools) • Minutes documenting discussions with senior management and the board regarding risk acceptance	

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23	Communication	Communication with Stakeholders	Communicating with stakeholders	• The Internal Audit Department reports and explains to the board and stakeholders as necessary	6.3 8.1	• Does the Chief Audit Executive provide information necessary to the board and senior management to facilitate their support of the internal audit department? • Does the Chief Audit Executive and the board meet at least annually without management present? • Does the Chief Audit Executive coordinate communication with the board in consultation with senior management? • Does the Chief Audit Executive report to senior management on individual meetings held with the board?			• Does the Chief Audit Executive report to the board and senior management on the internal audit plan, budget, and significant modifications? • Does the Chief Audit Executive collaborate with senior management to avoid redundancy and inconsistency in reporting to the board? • Does the Chief Audit Executive report to the board and senior management on the results of internal audit engagements and matters that may impair the independence of the internal audit department? • Does the Chief Audit Executive discuss with management the information presented to the board to ensure accuracy and reflection of management's perspectives?			• Minutes documenting discussions with senior management regarding reporting to the board • Minutes of meetings with the board (with or without management present) • Communication from the Chief Audit Executive regarding the audit process and results, including follow-up status and presentations • Minutes of risk committee or equivalent meetings • Communication from the Chief Audit Executive regarding the audit plan, budget, and revisions • Records demonstrating that the Chief Audit Executive attended board meetings, governance committee meetings, senior management meetings, and related group meetings • Communication from the Chief Audit Executive regarding independence impairments	
24	Communication	Communication with Stakeholders	Implementing communication with stakeholders	• The internal audit department measures the satisfaction of audited departments regarding the audit process. This includes the level of professional awareness of Internal Auditors and areas for improvement. • The internal audit department measures stakeholder satisfaction regarding the audit process and outcomes. This includes self-assessment questionnaires and satisfaction surveys for audited departments. • Stakeholders understand the role and activities of the internal audit department and believe that the internal audit department adds value to the organization.	11.1	• Does the Chief Audit Executive establish methods to build relationships and trust with key stakeholders? • Does the Chief Audit Executive promote formal and informal communication with stakeholders? • Does the Chief Audit Executive understand the expectations of the board, senior management, and other key stakeholders? • Does the Chief Audit Executive, in consideration of the expectations of the board, senior management, and other key stakeholders, determine the methods of communication?			• Do internal auditors have discussions with key members of business unit management? • Do internal auditors have opportunities for ongoing, informal discussions with employees of the organization? • Does the Chief Audit Executive attend meetings with the Board of Directors and key governance committees, as well as senior management and related groups? • Does the Chief Audit Executive discuss with the Board of Directors and senior management the criteria, format, content, and frequency for identifying significant issues that require formal communication?			• Stakeholder interviews regarding their understanding of the internal audit department's role • Reports from the internal audit department to members and stakeholder groups (e.g., annual reports, meeting minutes, presentations) • Evidence demonstrating the establishment of communication channels with stakeholders (various media channels) • Records of informal dialogue opportunities with stakeholders (luncheons, break sessions, group sessions, seminars, workshops, etc.) response procedures	
25	Quality Assurance	Quality Assurance	Managing quality assurance and improvement	• The internal audit department has a "Quality Assurance and Improvement Program (QAIP)" covering all aspects of its operations, and continuously confirms the effectiveness of the QAIP. • The internal audit department manages and records the progress and utilization status of established objectives, plans, and resource budgets for the purpose of its own quality assurance and improvement.	4.1 8.3 8.4 12.1	• Does the Chief Audit Executive develop, implement, and maintain a quality assurance and improvement program? • Does the Chief Audit Executive communicate with the Board of Directors and senior management regarding periodic quality self-assessment results and improvement action plans? • Does the Board of Directors acknowledge the internal audit department's performance goals at least once a year? • Does senior management provide input on the internal audit department's performance goals?" • Does the Chief Audit Executive continuously monitor the internal audit department's conformance with the Global Internal Audit Standards and progress toward performance goals? • Does the Chief Audit Executive develop a quality external assessment plan and discuss it with the Board of Directors?" • Does the Chief Audit Executive disclose to the Board of Directors and senior management any non-conformance with the Global Internal Audit Standards when it affects the scope or selection of the department's work?			• Does the Chief Audit Executive report to the Board of Directors and senior management the scope, frequency, and results of internal and external quality assessments? • Does the Chief Audit Executive agree with the Board of Directors on improvement action plans to address the department's deficiencies and improvement opportunities?" • Does the Chief Audit Executive report to the Board of Directors and senior management on the progress toward completion of agreed-upon measures?" • Does the Chief Audit Executive assess the contribution level to improvements in each process of governance, risk management, and control?" • Does the Chief Audit Executive evaluate the productivity of the department's staff?" • Does the Chief Audit Executive evaluate the department's compliance with laws and regulations related to internal auditing?" • Does the Chief Audit Executive evaluate the cost-effectiveness of the internal audit process?" • Does the Chief Audit Executive evaluate the strength of relationships with senior management and other key stakeholders?			• Documents showing the internal audit department's methods and the latest update times • Communication documents with the Board of Directors and senior management that disclosed the final reports of individual internal audit tasks and any identified non-compliance or inappropriateness, as necessary • Documents recording that laws and regulations do not conform to the "Global Internal Audit Standards" • Documents recording provisions that the internal audit department must comply with, in addition to the "Global Internal Audit Standards" • Results of the quality assurance and improvement program • Minutes of Board of Directors meetings discussing the internal audit department's quality assurance and improvement program • Internal audit department head's presentation and communication records regarding the improvement plan in response to quality assessment results and improvement opportunities • Evidence showing the completion of surveys and related activities regarding the quality assurance and improvement program • Minutes of the quality external assessment plan created by the internal audit department head and discussed/approved by the Board of Directors • Formal and proper quality external assessment reports created and verified by independent evaluators • Presentation to the Board of Directors explaining the quality external assessment results by external evaluators • Presentation to the Board of Directors regarding the internal audit department head's external assessment results and improvement plans • Completed checklist receiving review of monitoring records, survey results, and performance measurements regarding the internal audit department's efficiency and effectiveness • Completed periodic assessment documents including plans, monitoring records, and communications • Minutes of meetings with the Board of Directors and senior management explaining internal assessment results • Documents containing improvement plans based on the results of continuous monitoring and periodic self-assessment • Documents showing measures to improve the internal audit department's efficiency, effectiveness, and conformity to "Global Internal Audit Standards"	

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26	Overall Opinion	Overall Opinion	Communicating an overall opinion	• When the internal audit department expresses an overall opinion, it takes into consideration the organization's strategy, objectives, risks, and the intentions of senior management, the board of directors, and other stakeholders.	11.3	• Does the Chief Audit Executive understand the expectations of the board, senior management, and other key stakeholders? • Does the Chief Audit Executive comprehend how the conclusions at the business unit or organization-wide level relate to the organization's strategy, objectives, and risks? • Does the Chief Audit Executive encourage Internal Auditors to achieve satisfactory performance in individual internal audit engagements?			• In the results of internal audit engagements, do Internal Auditors include not only the conclusions of individual internal audit engagements but also issues such as effective practices or root causes, as well as measures that are practically effective at the business unit or organization-wide level? • Does the communication with the board and senior management include significant control weaknesses and root cause analysis? • Does the communication with the board and senior management include issues across multiple internal audit engagements or business units and the progress of improvement measures?			• Stakeholder interviews regarding their understanding of the internal audit department's role • Reports from the internal audit department to senior management and the board (including annual reports, minutes of meetings) • Various tools for recording and reporting internal audit results (e.g., tracking lists for monitoring implementation status of improvement recommendations, checklists) • Minutes of meetings with the board of directors, including private or closed sessions where concerns were escalated to the board	
27	Communication Regarding Risk Acceptance	Communication Regarding Risk Acceptance	Confirming the status of risk acceptance by management	• When the Chief Audit Executive determines that management is accepting a level of risk that is unacceptable to the organization, they discuss this with senior management. If the matter is not resolved, they communicate it to the board of directors.	11.5	• When risk acceptance occurs that exceeds risk appetite or risk tolerance, does the Chief Audit Executive document it and request the board's agreement? • Does the Chief Audit Executive report concerns to the board if senior management does not resolve the issue? • Does the Chief Audit Executive report concerns to the board if unacceptable risks remain unresolved even after discussion with senior management?			• Does the Chief Audit Executive discuss with senior management when they determine that management is accepting a level of risk that exceeds the organization's risk appetite or risk tolerance? • Does the Chief Audit Executive report concerns to the board if unacceptable risks remain unresolved even after discussion with senior management?			• Risk acceptance, documented risk acceptance along with risk management processes that have been shared with the board of directors (including risk registers, risk reporting systems such as risk lists, spreadsheets, or databases) • Minutes of discussions held with senior management and the board regarding risk acceptance • Cases where senior management and/or the board of directors have declined to implement improvement recommendations or delayed their implementation	