## Director, Audit Committee (AC) 2025-26 Hiroshi Naka, CIA

Hiroshi Naka is the 2025-26 Director, Audit Committee (AC) on the Global Board of Directors of The Institute of Internal Auditors (IIA).

**PIIA** 

Hiroshi has 40 years of experience in financial systems, international finance, anti-money laundering and terrorist finance, economic sanctions, environment, social, and governance (ESG) investments, sustainable development goals (SDGs), risk management, and compliance issues.

Hiroshi joined the Ministry of Finance in 1983 and retired in 2018. He served as Vice President and Auditor General of the World Bank Group from 2014 to 2018. During his time at the World Bank Group, he conducted audits of operational strategies and key operations for the organization.



Hiroshi is currently a Professor at School of Policy Studies, Kwansei Gakuin University. His current research on how to strengthen the internal audit functions of Japan was motivated by the significant difference in the internal audit functions he observed at World Bank Group, where strategy review is the big theme of internal auditors. He has also researched 'Positive Impact Disclosure and Auditing for the Evolution of ESG Investment.' Based on his research and experience, he has made a firm commitment to working for the successful implementation of The IIA's strategic plan.

Hiroshi holds a LL.B. from the University of Kyoto Law Department and is a Certified Internal Auditor (CIA).