

ISSUE 1/OCTOBER 2024



AFIIA

NEWSLETTER

July – September | 2024

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African Federation of
Institutes of Internal Auditors

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AFIIA CHAIRMAN'S MESSAGE



MRS. RUTH DOREEN MUTEBE
AFIIA CHAIRMAN

It is an honor and privilege for me to launch the first AFIIA Newsletter. This Newsletter is one of the powerful advocacy tools that AFIIA will explore to inform, communicate, educate and advocate for the internal audit profession in Africa. It is an e-place where we'll engage and celebrate the achievements of the respective Affiliates in each Quarter. In line with our motto of 'Progress through sharing', we will engage volunteers to contribute content for the subsequent Newsletters. I encourage you all to contribute to the e-Newsletter. In a special way, I would like to appreciate the AFIIA Advocacy Committee and Secretariat for this initiative and the job well done.

This Edition has highlights of AFIIA News & Updates, Key Projects within the Internal Audit Profession, events in the Affiliate Countries, planned upcoming events, membership, CIA

Certification, and the AFIIA Governance Structure. The recently published 'Risk in Focus Reports 2025' confirmed that Cyber risk management will continue to be a strategic priority, and hence CAEs need to recognize the importance of cyber resilience within the organizations they support. Similarly, technological innovation and changes in the regulatory environment are having a profound impact on the internal auditing profession.

Digital advances and transformation in areas such as mobile and cloud computing, automation and artificial intelligence are transforming the way organizations are doing business and thus creating a new landscape of internal controls and risk management. As Internal auditors, we need to understand these trends, leverage the digital tools and technologies, integrate the same to become agile and responsive internal audit functions.

The Governing Council's continues to focus on execution of AFIIA's Strategic Plan (2021 – 2025) that is positioned for stronger Affiliates, impactful strategic partnerships, enhanced advocacy and a sustainable AFIIA. Consequently, we will promote and strengthen the unified voice of the internal audit profession in Africa.

I implore all the member Affiliates to actively participate in the AFIIA activities and events to further the AFIIA's objectives. These include but are not limited to participating in events, webinars and conferences, promoting memberships, adopting the Global Internal Audit Standards, obtaining and/or advocating for professional certifications to further enhance the quality of our profession.

I wish you all great success in your professional endeavors and enjoy the first issue of the AFIIA Newsletter!

With best wishes,
AFIIA Chairman

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IA Vision 2035

The Internal Audit Foundation initiated “Internal Audit: Vision 2035 – Creating Our Future Together” to exemplify The IIA’s mission of providing dynamic leadership for the profession and to foster the growth of a skilled global community of internal audit practitioners. While some of the research findings may not be new, we are now, more than ever, at a pivotal juncture that calls for our collective action, courage, and strategic foresight.

The key takeaways from the Vision 2035 project include the following:

Transformative Vision: The IIA's Vision 2035 aims to position internal auditors as indispensable strategic advisors by embracing technology, expanding their scope, and connecting internal audit with strategy.

Technological Integration: New technologies like AI, quantum computing, and advanced analytics will play a crucial role in transforming internal audit processes, enabling real-time advisory and assurance consultations.

Skill Development: Internal auditors must continuously upskill, particularly in technology, to remain relevant. Both experienced and entry-level auditors will need enhanced skill sets.

Advisory Services: There is a shift towards increasing the proportion of advisory services compared to traditional assurance services. The ideal future envisions a balance of 59% assurance and 41% advisory services.

Stakeholder Engagement: Active engagement and support from stakeholders, including leadership and external parties, are essential for the profession's growth and relevance.

Perception Shift: The profession needs to change current perceptions of internal auditors as compliance-focused “police” to being seen as strategic advisors and change agents.

Talent Pipeline: Attracting and retaining talent is critical. This involves enhancing the work experi-

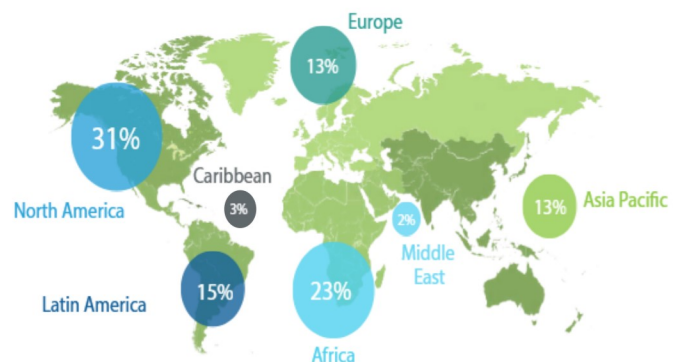
ence, raising awareness about the profession, and promoting internal audit as a valuable career path.

Independence and Objectivity: Preserving the independence and objectivity of internal auditors is crucial. Educating organizations about the importance of these principles is necessary.

Global Collaboration: The IIA commits to leading the way through advocacy, education, and collaboration to achieve Vision 2035, ensuring the profession's continued positive impact.

Strategic Planning: CAEs should develop and implement strategic plans aligned with organizational goals, focusing on continuous improvement and increasing the value provided by internal audit.

These takeaways highlight the need for a proactive, technology-driven, and strategically aligned approach to internal auditing to ensure the profession's relevance and effectiveness by 2035. Download the IA Vision 2035 Report at www.africaiaa.org.



The Map represents the percentage of Global Survey respondents per region. Africa ranks second in overall Global Survey respondents.

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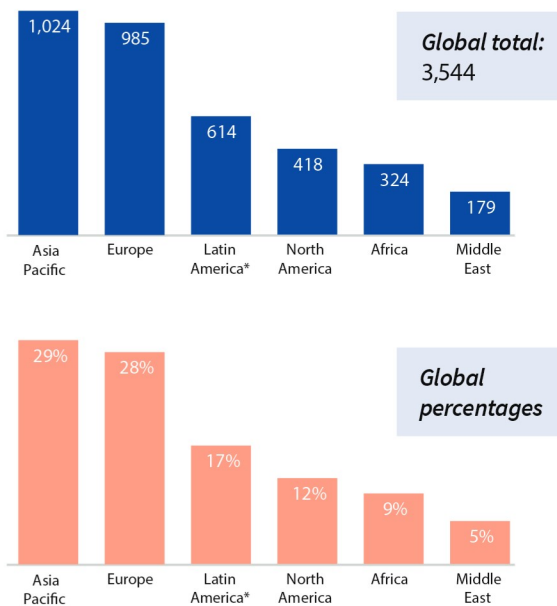
Risk in Focus 2025

IIA Global recently released the 2025 Global Risk in Focus reports, which highlights cybersecurity, along with digital disruption and climate change, as the fastest-growing risks organisations face today. Cybersecurity, a top risk identified in both the 2024 and 2025 reports, continues to demand attention. These findings underscore the need for internal auditors to be adaptable, forward-thinking, and proactive in helping organisations mitigate these evolving risks. This report reinforces the importance of staying informed and agile in addressing these critical challenges. Here are Africa’s key highlights:

1. Fastest growing risks in the next 3 years, including Digital disruption (including AI) and Climate change
2. None of the other risks are expected to have such large increases.
3. Trend is expected by internal auditors in Africa and worldwide
4. Ongoing high risks for Africa are Cybersecurity, Business continuity, Human capital, and Fraud.
5. Roundtable discussions provide insight into risk drivers and leading practices for climate change and digital disruption.

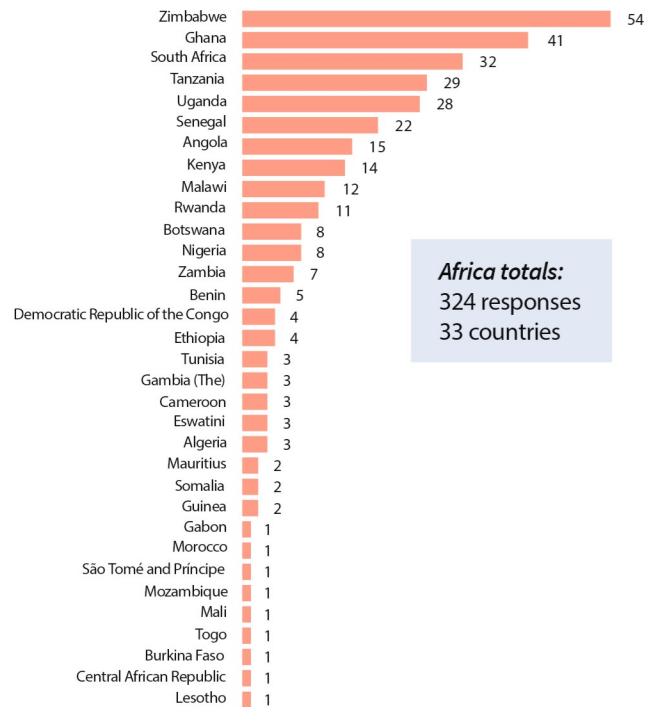
Survey response rates

Global – Response Rate per Region



*Caribbean countries that speak English or Dutch are included with North America. (These were Trinidad and Tobago, Jamaica, Bahamas, Barbados.) Caribbean countries that speak Spanish are included with Latin America.

Africa – Response Rate per Country



Read more about the Africa regional RIF 2025 Report at www.africaiaa.org.

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

Membership

AFIIA is an associated organization of the Global Institute of Internal Auditors (The IIA Inc.). AFIIA has 28 full member Affiliates and more than 10 member Affiliates in formation. AFIIA member Affiliates have 23,700 plus members in Africa. AFIIA in collaboration with the IIA Global and through the Regional Representatives is implementing an initiative(mentorship) to ensure more Affiliates are formed in African countries, get recognized by the IIA Global and become members of AFIIA. The tables below show the full member Affiliates and members in formation:

No.	NATIONAL FLAG	COUNTRY	AFFILIATE
1.		Angola	IIA Angola
2.		Botswana	IIA Botswana
3.		Cameroon	IIA Cameroon
4.		Cote D'Ivoire	IIA Cote D'Ivoire
5.		DR Congo	IIA DR Congo
6.		Egypt	IIA Egypt
7.		Eswatini	IIA Eswatini
8.		Ethiopia	IIA Ethiopia
9.		Gabon	IIA Gabon
10.		Ghana	IIA Ghana
11.		Kenya	IIA Kenya
12.		Lesotho	IIA Lesotho
13.		Madagascar	IIA Madagascar
14.		Malawi	IIA Malawi
15.		Mali	IIA Mali

16.		Mauritius	IIA Mauritius
17.		Morocco	IIA Morocco
18.		Nigeria	IIA Nigeria
19.		Rwanda	IIA Rwanda
20.		Senegal	IIA Senegal
21.		Somalia	IIA Somalia
22.		South Africa	IIA South Africa
23.		Tanzania	IIA Tanzania
24.		Togo	IIA Togo
25.		Tunisia	IIA Tunisia
26.		Uganda	IIA Uganda
27.		Zambia	IIA Zambia
28.		Zimbabwe	IIA Zimbabwe



No.	NATIONAL FLAG	COUNTRY	MEMBER IN FORMATION
1.		Algeria	Algeria
2.		Benin	Benin
3.		Burkina Faso	Burkina Faso
4.		Burundi	Burundi
5.		Congo Brazzaville	Congo Brazzaville
6.		Gambia	Gambia
7.		Libya	Libya
8.		Mozambique	Mozambique
9.		Namibia	Namibia
10.		Sierra Leone	Sierra Leone
11.		South Sudan	South Sudan



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As per IIA global report, there are 5,346 plus Certified Internal Auditors (CIA) in Africa. This is 0.03% of the 200,000 plus Certified Internal Auditors Globally. CIA is the only globally recognized certification for internal auditors. Earning your CIA means you can confidently perform any audit, for anyone, anywhere around the world.

Certified Fact:

As the only globally recognized certification for internal auditors, the Certified Internal Auditor (CIA) designation proves that you:

- Possess current knowledge of The IIA's Global Internal Audit Standards™ and demonstrate appropriate use.
 - Are able to perform an audit engagement in conformance with the Global Internal Audit Standards.
 - Understand organizational governance and can apply tools and techniques to evaluate risks and controls.
 - Can apply the business, IT, and management acumen needed for internal auditing
- Get certified now. Read more about CIA at www.africaiaa.org/news/



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Global Internal Audit Standards



International Professional Practices Framework® (IPPF)

The Global Internal Audit Standards, released January 9, 2024, will become effective January 9, 2025. Internal audit functions should start adopting the Standards now. The Standards guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function. At the heart of the Standards are 15 guiding principles that enable effective internal auditing. Each principle is supported by standards that contain requirements, considerations for implementation, and examples of evidence of conformance. Together, these elements help internal auditors achieve the principles and fulfil the Purpose of Internal Auditing. Download the Global Internal Audit Standards at www.africaiia.org



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Q3 Highlights



WEBINAR

TOPIC: Building and Promoting an Ethical Culture in Organizations

Wednesday
21st August 2024

1600hrs – 1800hrs (EAT),
1500hrs – 1700hrs (EAST),
1400hrs – 1600hrs (NA&CA),
1300hrs – 1500hrs (GMT)

SPEAKER: Mr. Frederick Pokoo-Allins, CIA, CICA, SIRSA, MSc, FRP, SA, BCom, MBA, CEO, Redco Consulting, Ghana

Award: 2 CPE Credit **Cost:** Free **SAVE THE DATE!**

For Enquiries: info@africaiaa.org



WEBINAR

Topic: Ethical Challenges and Opportunities for Internal Auditors in Africa: Perspectives from a Zimbabwean Study

Speaker: Dr. Ivony Katsande-Zezekwa
CIA, ACCA, ACA/ICAEW, RPAcc (Z), MBL, DBL, Head of Internal Audit, Zimbabwe Consolidated Diamond Company, Zimbabwe.

Wednesday
24th July 2024

1600hrs – 1800hrs (EAT),
1500hrs – 1700hrs (EAST),
1400hrs – 1600hrs (NA&CA),
1300hrs – 1500hrs (GMT)

Award: 2 CPE Credit **Cost:** Free **SAVE THE DATE!**

Note: This Webinar will be translated live in English, French and Portuguese

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Q3 Highlights



1: Representatives from Africa at the International Conference held on 15 – 17 July 2024 in Washington D.C



2: Delegates from Ghana who well represented Africa in big numbers at the International Conference in Washington D.C in July 2024. Congratulations Team Ghana!

3: AFIIA Governing Council Members and Affiliate Leaders at Global Assembly held on 13 – 14 July 2024 in Washington D.C.

4: AFIIA Webinar held on 24th July 2024 titled Ethical Challenges and Opportunities for Internal Auditors in Africa: Perspectives from a Zimbabwean Study. The Webinar attracted at least 300 participants from across Africa

5: IIA Global President and CEO, Mr. Anthony Pugliese (Centre - front row) in a picture with the IIA South Africa staff during the Annual Conference held on 12 – 14 August 2024 at Sandton Convention Centre in South Africa.

6: AFIIA Webinar on Building and Promoting an Ethical Culture in Organizations was held on 21st August 2024 and attracted more than 200 attendees from the African continent.

7: AFIIA Chairman (Centre) with the IIA DR Congo Leaders during the IIA DR Congo Annual Conference held on 22 – 24 August 2024 in Kinshasa

8: Delegates attending the IIA Rwanda Annual Conference held on 11 – 13 September 2024 in Kigali Rwanda.

9: The IIA Global Board Member, Mr. Emmanuel Johannes being honoured during the IIA Botswana Annual Conference held on 11 – 13 September 2024.

10: Outgoing President of IIA Nigeria and AFIIA Governing Council Member, Mr. Tolulope Odukale (Centre) in a picture with some speakers during the IIA Nigeria Annual Conference held on 18 – 19 September 2024 in Lagos, Nigeria

11: AFIIA Chairman addressing Audience during the IIA Malawi Annual Conference held on 1 – 4 September 2024 in Mangochi -Malawi.

12: AFIIA Chairman (Centre – front row) with the delegates during the second Edition of the West African Internal Audit Days held on 26 – 27 September 2024 in Dakar, Senegal.

13: IIA Zimbabwe President, Mr. Tafireyi Nyamazana addressing the delegates during the Annual Conference held on 25 – 28 September 2024 at Elephant Hills in Zimbabwe.

14: The IIA Malawi President, Mr. Alick Mwale, handing over a gift to a Keynote Speaker (Deputy Governor of Reserve Bank of Malawi) during their Silver Jubilee celebration.

15: IIA South Africa celebrating the 60th Anniversary, this photo shows all the Past CEOs of IIA SA since inception – from left Julius Mojapelo, Dr Claudelle von Eck, Charles Nel, Arlene-Lynn Volmink and Phil Hodson with Programme Director, Verity Price. The only past CEO not in the photo is Veronica du Preez who was unable to make it to the event.

16: Stakeholders Engagement: The Board of the Institute of Internal Auditors Malawi (IIA Malawi), AFIIA Chairman and the Guest of Honour (Deputy Governor of Reserve Bank of Malawi) at the first ever Governance Forum for IIA Malawi



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UPCOMING EVENTS

SN.	EVENT NAME	EVENT DATE	LOCATION
1	AFIIA Affiliate Board Members Induction Program	22 November 2024	Virtual
2	Launch of RIF 2025 Africa Reports	30 October 2024	Virtual
3	AFIIA Affiliate Leaders Meeting	TBC	Virtual
4.	AFIIA Instructor Development Course (IDC)/TOT	11 December 2024	TBC
5.	AFIIA Conference 2025	24 – 31 May 2025	Kigali- Rwanda

THE 11TH AFIIA INTERNAL AUDIT CONFERENCE

THEME:

BUILDING BRIDGES, INSPIRING CHANGE

DATE:

24TH TO 31ST MAY 2025

VENUE:

**KIGALI CONVENTION CENTER – KIGALI -
RWANDA**

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AFIIA GOVERNANCE

AFIIA Governing Council



MRS. RUTH DOREEN MUTEBE
AFIIA CHAIRMAN



DR. ZELIA NJEZA
AFIIA EXECUTIVE
SECRETARY



MS. THOKOZILE KUWALI
AFIIA TREASURER



MRS. HARRIET KARIKARI AFIIA
VICE CHAIRMAN
- WEST AFRICA



MR. THANY KABANGU
AFIIA VICE CHAIRMAN
- CENTRAL AFRICA



MS. NELLY NSEFU
AFIIA VICE CHAIRMAN
- SOUTHERN AFRICA



MR. LEONARD OKOTH
AFIIA VICE CHAIRMAN
- EAST AFRICA



MR. HABIB BCHIR
AFIIA VICE CHAIRMAN
- NORTH AFRICA



MR. SOUHAIL MAAROUFI
AFIIA VICE CHAIRMAN
- LARGE INSTITUTES



MR. JAMES GOURRAH
AFIIA VICE CHAIRMAN
- LARGE INSTITUTES



MR. TOLULOPE ODUKALE AFIIA
VICE CHAIRMAN
- LARGE INSTITUTES



MR. ERIC YANKAH
AFIIA PAST
- CHAIRMAN

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AFIIA GOVERNANCE

AFIIA Executive Committee



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CHAIRPERSON**



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AFIIA EXECUTIVE
COMMITTEE MEMBER**



**MS. THOKOZILE KUWALI
AFIIA EXECUTIVE
COMMITTEE MEMBER**

AFIIA Advocacy Committee



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COMMITTEE
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THIORO AFIIA ADVOCACY
COMMITTEE MEMBER.**



**DR. ZELIA NJEZA
AFIIA ADVOCACY
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**MR. HABIB BCHIR
AFIIA ADVOCACY
COMMITTEE MEMBER**



**MR. LOVEMORE KATUKULA
AFIIA ADVOCACY
COMMITTEE MEMBER**

AFIIA ICT Steering Committee



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AFIIA ICT AND
DIGITISATION
COMMITTEE
CHAIRMAN**



**MR. LEONARD OKOTH
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**MR. THOMAS KAUNDA
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COMMITTEE CHAIRPERSON



MR. ALICK MWALE
AFIIA EVENTS
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COMMITTEE MEMBER



MR. THANY KABANGU
AFIIA EVENTS AND
MANAGEMENT
COMMITTEE MEMBER



MRS. HARRIET KARIKARI
AFIIA EVENTS
MANAGEMENT COMMITTEE
MEMBER



MR. ARTUR QUICASSA
AFIIA EVENTS
MANAGEMENT
COMMITTEE MEMBER



MR. THOMAS KAUNDA
AFIIA ICT STEERING AND
DIGITIZATION COMMITTEE
MEMBER

AFIIA Audit and Risk Committee



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ODUKALE AFIIA AUDIT
AND RISK COMMITTEE
CHAIRMAN



MR. SOUHAIL MAAROUFI
AFIIA AUDIT AND RISK
COMMITTEE MEMBER



MS. THOKOZILE KUWALI
AFIIA AUDIT AND RISK
COMMITTEE MEMBER

AFIIA Secretariat



MR. SEIF HASSAN
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AFIIA 2024



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