

# AFRICA

## STATE OF INTERNAL AUDIT ETHICS

DECEMBER 2025



African Federation of  
Institutes of Internal Auditors

# ABOUT THE AFRICAN FEDERATION OF INSTITUTE OF INTERNAL AUDITORS (AFIIA)

## FORMATION

AFIIA is the Federation of Institutes of Internal Auditors in Africa that was formed for the purpose of promoting the internal audit profession and representing interests of its members in global fora. AFIIA was founded on the 9th May 2009 by leaders of eleven (11) recognised African Institute of Internal Auditors (IIA) in Johannesburg, South Africa and witnessed by representatives from The IIA Global, IFACI, the World Bank, ECIIA and AFROSAI. During the founding meeting, AFIIA's Constitution and Logo were adopted, and the first GC elected. AFIIAs' founding institutes were IIA South Africa, IIA Botswana, IIA Democratic Republic of Congo, IIA Mauritius, IIA Ethiopia, IIA Ghana, IIA Kenya, IIA Malawi, IIA Tanzania, IIA Tunisia and IIA Uganda.

## GOVERNANCE STRUCTURE

AFIIA is governed by the Governing Council (GC) which is elected by the IIA member institutes' Leaders and has a 2-year tenure. The GC consists of 12 members: the Chairman, recent Past chairman, Executive Secretary, Treasurer, eight Vice chairpersons—five from African regional blocks (Central, East, North, West, Southern Africa) and three from major institutes. The GC is supported by the Executive Committee (EXCO), Oversight Committees and a Secretariat which is currently hosted by IIA Tanzania.

## Vision

To be the unified voice of the internal audit profession in Africa.

## Mission

To promote the internal audit profession in Africa by building relationships with relevant stakeholders, providing platforms for collaboration, providing support to member institutes and assisting in ensuring the growth of the local institutes in each of the African countries.

## Member Affiliates

1. IIA GHANA
2. IIA UGANDA
3. IIA ZAMBIA
4. IIA ZIMBABWE
5. IIA RWANDA
6. IIA TANZANIA
7. IIA MOROCCO
8. IIA TOGO
9. IIA MALAWI
10. IIA KENYA
11. IIA SOUTH AFRICA
12. IIA MALI
13. IIA SENEGAL
14. IIA GABON
15. IIA BOTSWANA
16. IIA CONGO DR
17. IIA ANGOLA
18. IIA NIGERIA
19. IIA COTE D'IVOIRE
20. IIA TUNISIA
21. IIA LESOTHO
22. IIA MAURITIUS
23. IIA MADAGASCAR
24. IIA ETHIOPIA
25. IIA ESWATINI
26. IIA EGYPT
27. IIA SOMALIA
28. IIA CAMEROON
29. IIA NAMIBIA



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## FOREWORD BY THE AFIIA CHAIRMAN

It is with great pride that I present the inaugural “State of Internal Audit Ethics in Africa” report on behalf of the African Federation of Institutes of Internal Auditors (AFIIA). This landmark publication is more than a reflection of our collective achievements; it is a testament to the unwavering commitment of internal auditors across the continent to uphold the highest standards of ethics and professionalism.

As Africa continues to experience dynamic growth and transformation, the role of internal auditors in promoting integrity, objectivity, competency, due professional care, confidentiality and good governance has never been more pronounced. Ethical conduct is the cornerstone of our profession, and it is through our shared values that we build trust with stakeholders and contribute meaningfully to the development of our countries, organizations and societies.

This report provides a comprehensive assessment of the ethical landscape within the Internal Audit Profession in Africa. Drawing on the voices and experiences of over a thousand internal audit practitioners from diverse countries and sectors, it highlights both our strengths and the areas where we must strive for improvement. The findings underscore the importance of continuous learning, robust governance structures, and a culture of ethical leadership at every level.

While we celebrate the progress made, we must also recognize the challenges that remain. The journey

towards ethical excellence is ongoing, and it requires the active participation of every internal auditor, leader, and stakeholder. I urge all members of our profession to reflect on the insights presented in this report and to work collaboratively to strengthen ethical practices within their organizations and beyond.

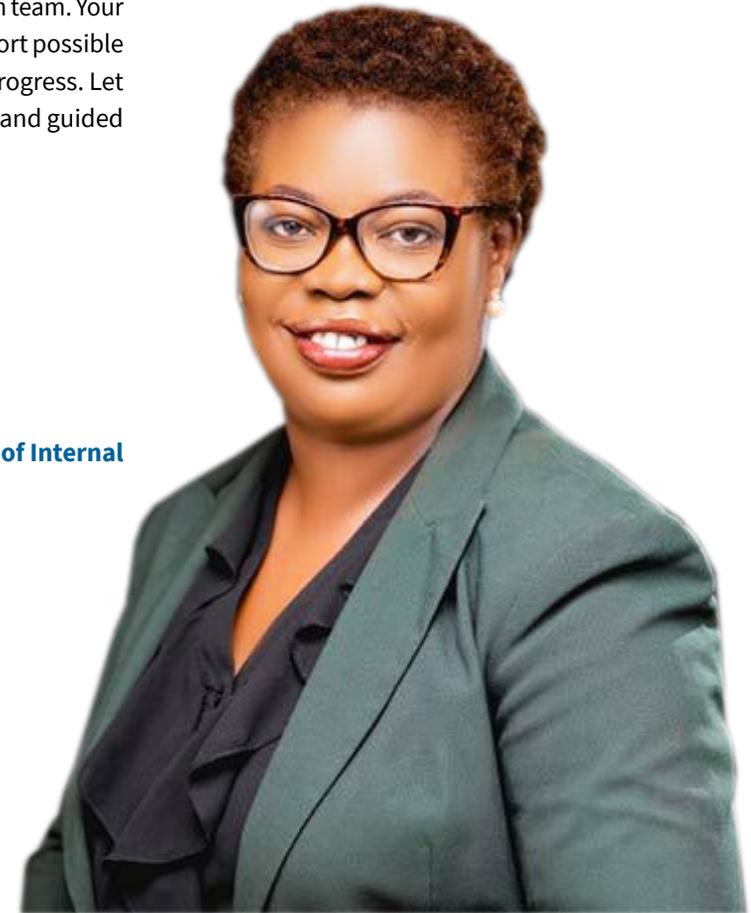
On behalf of AFIIA, I extend my heartfelt gratitude to all who contributed to this important work, our member institutes, survey participants, and the dedicated research team. Your commitment and insights have made this report possible and have set a strong foundation for future progress. Let us move forward together, united in purpose and guided by the highest ethical standards.

One IIA, OneAFIIA, OneVoice.



**Thokozile Kuwali**

**Chairman, African Federation of Institutes of Internal Auditors (AFIIA)**



# EXECUTIVE SUMMARY

The 2025 State of Internal Audit Ethics in Africa report assesses the ethical awareness, challenges, and organizational contexts of internal auditors across the continent. It draws on survey data from 1,313 auditors in 35 countries and evaluates adherence to the 2024 Global Internal Audit Standards, focusing on five ethical principles i.e. Integrity, Objectivity, Competence, Due Professional Care, and Confidentiality. The study reveals a profession with strong ethical awareness but operating in environments where systemic and organizational challenges hinder ethical behaviour. While internal auditors understand and value ethical principles, structures such as whistleblowing mechanisms, leadership integrity, and ethical organizational cultures are inconsistent across the region.

The report consolidates findings into three indices: Internal Audit Ethics, General Ethical Context, and Organisation-wide Ethics, all rated AMBER, indicating moderate ethical maturity with room for improvement.

- ▶ **Internal Audit Ethics Index (3.75 Amber):** Reflects strong ethical awareness but inconsistent application due to organizational pressures and governance gaps. The findings highlight confidentiality as the strongest principle and competency as the weakest, with practical dilemmas illustrating auditors' ethical decision-making processes.
- ▶ **General Context (3.72 Amber):** High familiarity with ethical standards but lower formal commitment.
- ▶ **Organisation-wide Ethics (3.64 Amber):** Reveals

weaker ethical cultures as compared to auditor ethics, inconsistent leadership, limited whistleblowing protections, and insufficient safeguards for auditors.

Variations by role, gender and membership: Chief Audit Executives demonstrate higher ethical maturity than junior auditors, and members of the Institute of Internal Auditors show stronger ethical orientation than non-members. Gender was seen not to significantly affect ethical perceptions.

**Industry differences:** Financial services and Telecommunications sectors lead in ethical performance, while Public service and Health sectors lag.

**Country differences:** Ethical maturity varies significantly across African countries. South Africa ranks highest among countries on Internal Audit Ethics Index. Rwanda has the strongest organisational ethics index.

The report calls for multi-level interventions i.e. at continental, country, institute, organisations and Individual auditor levels. It recommends amongst others developing a Pan-African Ethics Maturity Framework, promote cross-country knowledge transfer, enhanced sector specific training & establishing Centers of excellence, stronger governance, improved whistleblower protections, and individual auditor commitment to raise ethical standards across Africa. The report concludes that Africa has the foundation for a strong ethical internal audit profession, but progress depends on coordinated efforts across all levels to elevate ethical standards from amber to green.

## The survey reveals:

- ➔ Strong ethical intent among individuals
- ➔ Weak organisational systems
- ➔ Insufficient auditor and whistleblower protections
- ➔ Competency gaps that threaten audit quality
- ➔ Variable governance cultures across countries

## To progress from AMBER to GREEN, Africa must invest in:

- ➔ Stronger whistleblower protection
- ➔ Enhanced training and CPD
- ➔ Reinforcement of audit independence
- ➔ Ethical leadership development
- ➔ Consistent adoption of external quality assessments



## KEY RESEARCH STATISTICS

### Familiarity

93% report strong familiarity with Domain II (Ethics & Professionalism)

### Training Needs

95% see a need for more ethics training/resources

### Audit Planning

Only 52% say ethics risks are consistently included in audit plans.

### Conflict of Interest

34% admit to withholding disclosures due to conflicts, and 13% have knowingly engaged in illegal or discreditable acts.

### Fear/Intimidation

27% have withheld material information due to fear of victimization.

### Scope Limitation

59% report restrictions on access/resources (including 'somewhat').

### Skill Gaps

31% have conducted audits without sufficient skills, and 47% have declined work due to lack of expertise.

### CPD Compliance:

60% completed 40+ CPD hours in the preceding year.

### Quality Assurance

Only 47% have had an EQA in the last 5 years.

### Culture

57% rate the ethical culture as good/excellent.

### Codes & Leadership

76% agree there is a good code of ethics, and 69% perceive ethical leadership.

### Whistleblowing

Only 53% find whistleblowing facilities effective.

# 1.0 INTRODUCTION

Ethics is increasingly recognised as a cornerstone of effective internal auditing, especially in Africa where governance frameworks, accountability structures, and organisational transparency continue to evolve. The 2025 State of Internal Audit Ethics in Africa Study draws from a robust sample of 1,313 internal auditors across 35 countries, representing diverse industries, organisational structures, and levels of audit maturity. This report presents an integrated narrative combining detailed survey statistics, index-based scoring, and qualitative interpretation to provide a holistic view of the ethical health of internal audit functions across the continent.

## 1.1 GOVERNANCE IN AFRICA: A Contemporary Overview

Governance remains the most critical variable shaping Africa's peace, stability, and prospects for sustainable development. The continent's governance landscape is marked by a complex interplay of historical legacies, institutional weaknesses, and evolving socio-economic challenges. While there have been pockets of progress, persistent issues such as corruption, weak rule of law, and limited inclusion continue to undermine development outcomes (Gyasi, 2019).

The Corruption Perceptions Index (CPI), published annually by Transparency International, is the most widely used global corruption ranking. In 2024, Sub-Saharan Africa once again registered the lowest average CPI score globally, just 33 out of 100, with 90% of the countries scoring below 50. Only a handful of countries, such as Seychelles (72), Cabo Verde

(62), Botswana (57), and Rwanda (57), scored above this threshold. At the other end, countries like Equatorial Guinea (13), Eritrea (13), Somalia (9), and South Sudan (8) remain among the lowest globally. ([transparency.org](https://www.transparency.org)).

The Mo Ibrahim Index of African Governance (IIAG) is another comprehensive tool that measures and monitors governance performance across the 54 African countries. The IIAG assesses governance through four main pillars: Security & Rule of Law, Participation, Rights & Inclusion, Foundations for Economic Opportunity, and Human Development ([mo.ibrahim...foundation](https://www.moibrahimfoundation.org)). The 2024 IIAG report highlights a sobering trend after years of steady progress with Africa scoring 49.3 out of 100. Overall governance performance has stalled since 2018, with nearly half of Africa's population experiencing worse governance in 2023 than in 2014. Key drivers of this stagnation include deepening security crises, shrinking civic space, and persistent challenges in accountability and transparency. However, the IIAG also notes divergent trends, with some countries making notable improvements while others have regressed.

Corruption remains deeply entrenched, undermining public trust, weakening institutions, and impeding both economic and social progress. In sub-Saharan Africa, 556 million people are living in multidimensional poverty. Rural areas are disproportionately affected with 82% of the population ([UNDP-OPHI-Regional-MPI-Brief-Poverty-Reduction-Sub-Sahara-Africa.pdf](https://www.un.org/development/desa/poverty/reports/2024/09/2024-09-01-undp-ophi-regional-mpi-brief-poverty-reduction-sub-sahara-africa.pdf)).

## Problem Statement



**Persistent governance failures in organisations and institutions across Africa, including those where Internal Audit is established, signal a critical gap between ethical principles and their practical application, demanding urgent, collective action by Institutes, Organisations, and Practitioners to strengthen ethical courage, independence, and accountability in Internal Audit practice.'**



## INTRODUCTION *(continued)*

Despite these challenges, there are positive developments. Growth is projected to increase from 3.3% in 2024 to 3.9% in 2025 and reaching 4% in 2026, primarily driven by private consumption as inflation cools. East Africa is expected to lead this growth with 5.9% growth, mostly from Ethiopia, Rwanda, and Tanzania. Southern Africa will have the least growth, only at 2.2% by the end of 2025 with South Africa, being the largest economy in the region growing by only 0.8% ([African Economic Outlook 2025—Africa's short-term outlook resilient despite global economic and political headwinds](#)). Some African countries have made significant progress in anti-corruption efforts, institutional reforms, and inclusive governance. The African Union's Agenda 2063 and the African Continental Free Trade Area (AfCFTA) offer frameworks for deeper integration, economic transformation, and sustainable development.

Governance in Africa is at a crossroads. While there are islands of progress, the continent as a whole faces persistent challenges in corruption, institutional capacity, and social development. The CPI and IIAG provide critical benchmarks for tracking progress and identifying areas for reform. and accountability and collective action at national, regional, continental levels. However, achieving resilient governance will require sustained commitment, strengthening institutions and the rule of law and enhancing transparency and accountability.

Internal Auditors are uniquely placed to champion organisational and institutional ethical reforms.

In sub-Saharan Africa,

**556 million**

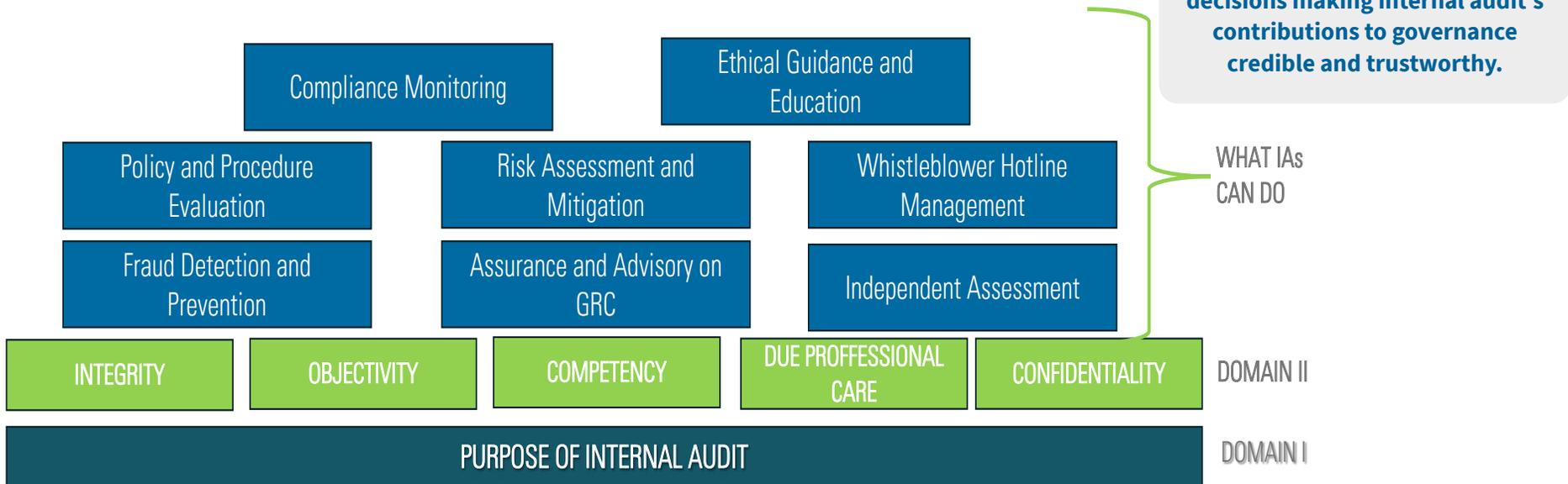
people are living in multidimensional poverty



## INTRODUCTION *(continued)*

### 1.2 THE ROLE OF INTERNAL AUDIT IN GOVERNANCE

Internal audit is a cornerstone of effective governance in organizations. Its primary role is to provide independent, objective assurance and advisory services that add value and improve an organization’s operations ([globalinternalauditstandards\\_2024january9.pdf](#)). Internal audit contributes to governance in one or more of the following ways shown on the diagram below:



## 2.0 OBJECTIVES OF THE RESEARCH

Conducting a survey on the internal audit state of ethics in Africa serves the following purposes:



## 3.0 METHODOLOGY

The 2025 State of Internal Audit Ethics Report is based on a mixed-method approach, combining quantitative survey data and qualitative validation from subject matter experts with contextual interpretation supported by applicable literature evidence. This design ensured robustness, credibility, and a deeper understanding of the ethical landscape of internal auditing across Africa.

### 3.1 QUANTITATIVE SURVEY

The primary data was collected through an online survey (<https://drive.google.com/file/d/16HAcLMoA0SmFwfJQh90bXr9FYkol1wB9/view?usp=sharing>) targeting internal audit professionals in Africa, across the AFIIA affiliates. A total of 1 313 respondents participated in this inaugural survey. All respondents completed the questionnaire in full, ensuring a comprehensive dataset for analysis.

The survey was open from the 17th of October to the 18th of November 2025.

#### Survey Design: -

- Respondents answered structured questions using a five-point Likert scale, ranging from “Strongly Agree” (score 5) to “Strongly Disagree” (score 1).
- Some items were reverse scored to reduce response bias and improve data reliability.

## METHODOLOGY *(continued)*

- This approach provided a quantitative measure of perceptions and attitudes, enabling the calculation of average scores for each ethical principle and allowing comparisons with:
  - Fellow affiliate member countries
  - Regional averages.

### Ethics Index Calculation: -

Ethics Indices were computed by averaging responses across key ethical principles and related questions. The interpretation framework used was:

*State of Ethics Index Key of meanings:*

<b>Green</b>	*Satisfactory, minimal improvements needed	<b>4.00-5.00</b>
<b>Amber</b>	Moderate, moderate improvements needed.	<b>2.51-3.99</b>
<b>Red</b>	Unsatisfactory, major improvements needed.	<b>0.00-2.50</b>

*\*Can be considered to be satisfactory.*

*Ethics Indices are in 2 decimal places.*

*Percentages are in 0/1 decimal place*

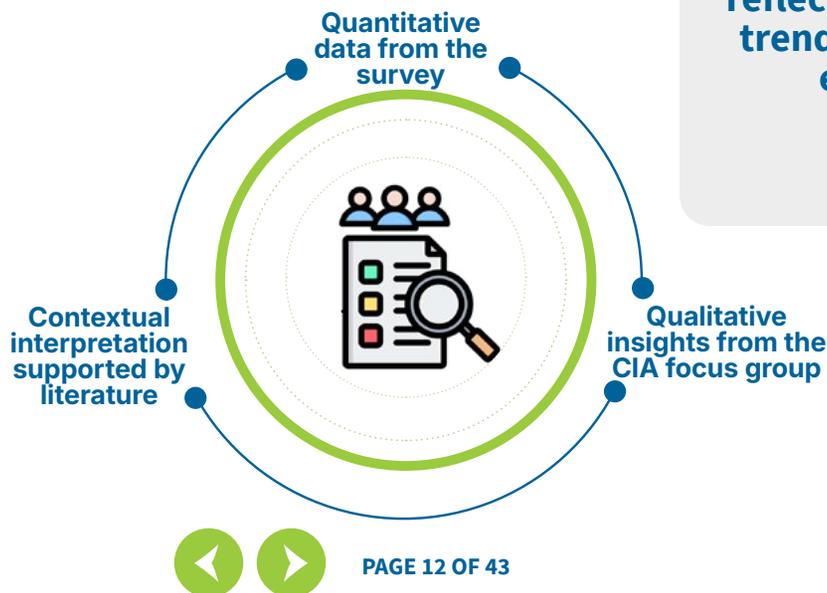
- Indices could have been affected by the number of respondents, as variations in participation across countries or sectors or other demographics may influence the overall results.**

## 3.2 QUALITATIVE FOCUS GROUP

To mitigate self-reporting bias inherent in surveys, a validation session was conducted through a focus group discussion with 18 Affiliate leaders across Africa, most who are Certified Internal Auditors (CIAs) and or Chief Audit Executives (CAEs). These subject matter experts reviewed the survey findings, shared practical insights, and provided perspectives on emerging trends and root causes behind the quantitative results based on experiences in their countries.

## 3.3 TRIANGULATION

The study adopted a triangulation approach, combining:



**This multi-level methodology enhanced the accuracy, depth, and reliability of the conclusions drawn, ensuring that the report reflects both numerical trends and real-world experiences.**

# 4.0 DEMOGRAPHICS

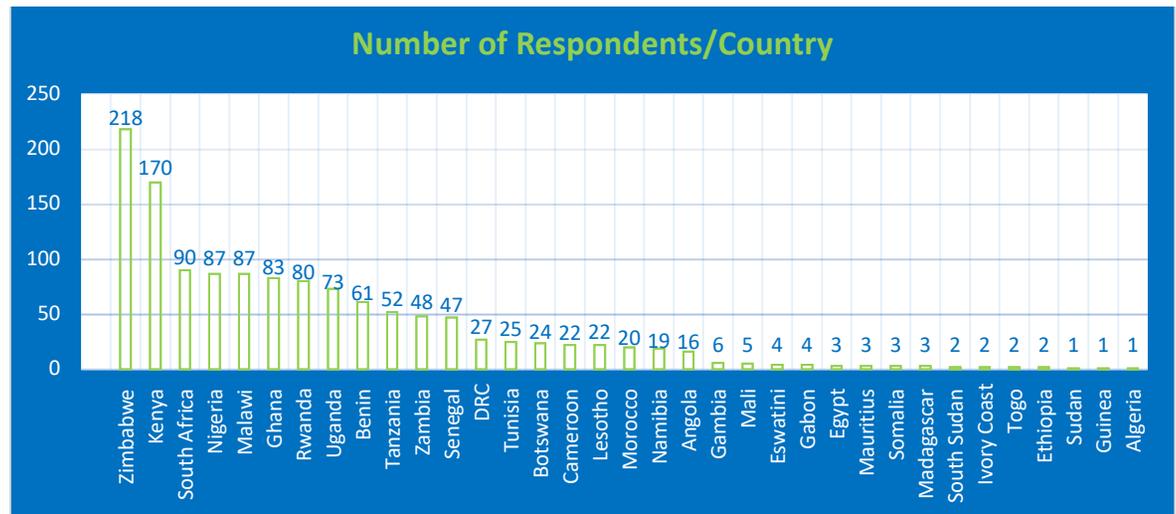
The survey engaged 1,313 respondents, establishing itself as one of the most comprehensive regional studies on internal audit. With substantial representation from Zimbabwe, Kenya, and South Africa, the survey achieves broad geographic and sectoral coverage. Respondents reflect a diverse range of seniority. Notably, government affiliated organisations had the largest share of the sample, underscoring the pivotal role of government institutions in Africa’s governance landscape.

By contextualizing the research findings within the unique environments in which respondents operate, the survey provides a clearer understanding of the perspectives and experiences shaping internal audit ethics across Africa. Below are the graphical representations of the Survey demographics.



## 4.1 RESPONSE RATE

### 4.1.1 Country view



### 4.1.2 Response Rate Tiers

Top Tier Participating Countries - 30+ Respondents		
Country	Number of respondents	Percentage of Respondents
Zimbabwe	218	16.6%
Kenya	170	12.9%
South Africa	90	6.9%
Nigeria	87	6.6%
Malawi	87	6.6%
Ghana	83	6.3%
Rwanda	80	6.1%
Uganda	73	5.6%
Benin	61	4.6%
Tanzania	52	4.0%
Zambia	48	3.7%
Senegal	47	3.6%
<b>Total in Tier</b>	<b>1,096</b>	<b>83.5%</b>

Mid Tier Participating Countries - +15-29 respondents		
Country	Number of respondents	Percentage of Respondents
DRC	27	2.1%
Tunisia	25	1.9%
Botswana	24	1.8%
Cameroon	22	1.7%
Lesotho	22	1.7%
Morocco	20	1.5%
Namibia	19	1.4%
Angola	16	1.2%
<b>Total in Tier</b>	<b>175</b>	<b>13.3%</b>

Bottom Tier Participating Countries - -15 Respondents		
Country	Number of respondents	Percentage of Respondents
Gambia	6	0.5%
Mali	5	0.4%
Eswatini	4	0.3%
Gabon	4	0.3%
Egypt	3	0.2%
Mauritius	3	0.2%
Namibia	3	0.2%
Madagascar	3	0.2%
South Sudan	2	0.2%
Ivory Coast	2	0.2%
Togo	2	0.2%
Ethiopia	2	0.2%
Sudan	1	0.1%
Guinea	1	0.1%
Algeria	1	0.1%
<b>Total in Tier</b>	<b>42</b>	<b>3.2%</b>



## DEMOGRAPHICS *(continued)*

Participation was highly concentrated in a handful of countries, with the Top Tier (30+ respondents) accounting for 83.5% of all responses. Zimbabwe led with 16.6%, followed by Kenya 12.9%, and a strong cluster including South Africa, Nigeria, Malawi, Ghana, Rwanda, and Uganda, each contributing between 5.6% and 6.9%. The Mid-Tier (15–29 respondents) made up 13.3%, featuring countries like DRC, Tunisia, Botswana, and Cameroon, while the Bottom Tier (fewer than 15 respondents) contributed only 3.2%, spread across 15 countries with minimal individual shares.

This distribution highlights a core group of highly engaged countries, and hence further cross-country analysis focused on this tier (Tier 1) with 30 or more respondents, while regional analysis was seen more reasonable for Tier 2 and 3. A sample size of  $n \geq 30$  is widely accepted in statistics because, by the central limit theorem, it allows sample means to approximate a normal distribution, making findings more reliable and suitable for meaningful analysis (Mascha and Vetter, 2018).

## 4.2 REGIONAL PARTICIPATION SUMMARY

Below is a table showing regional participation.

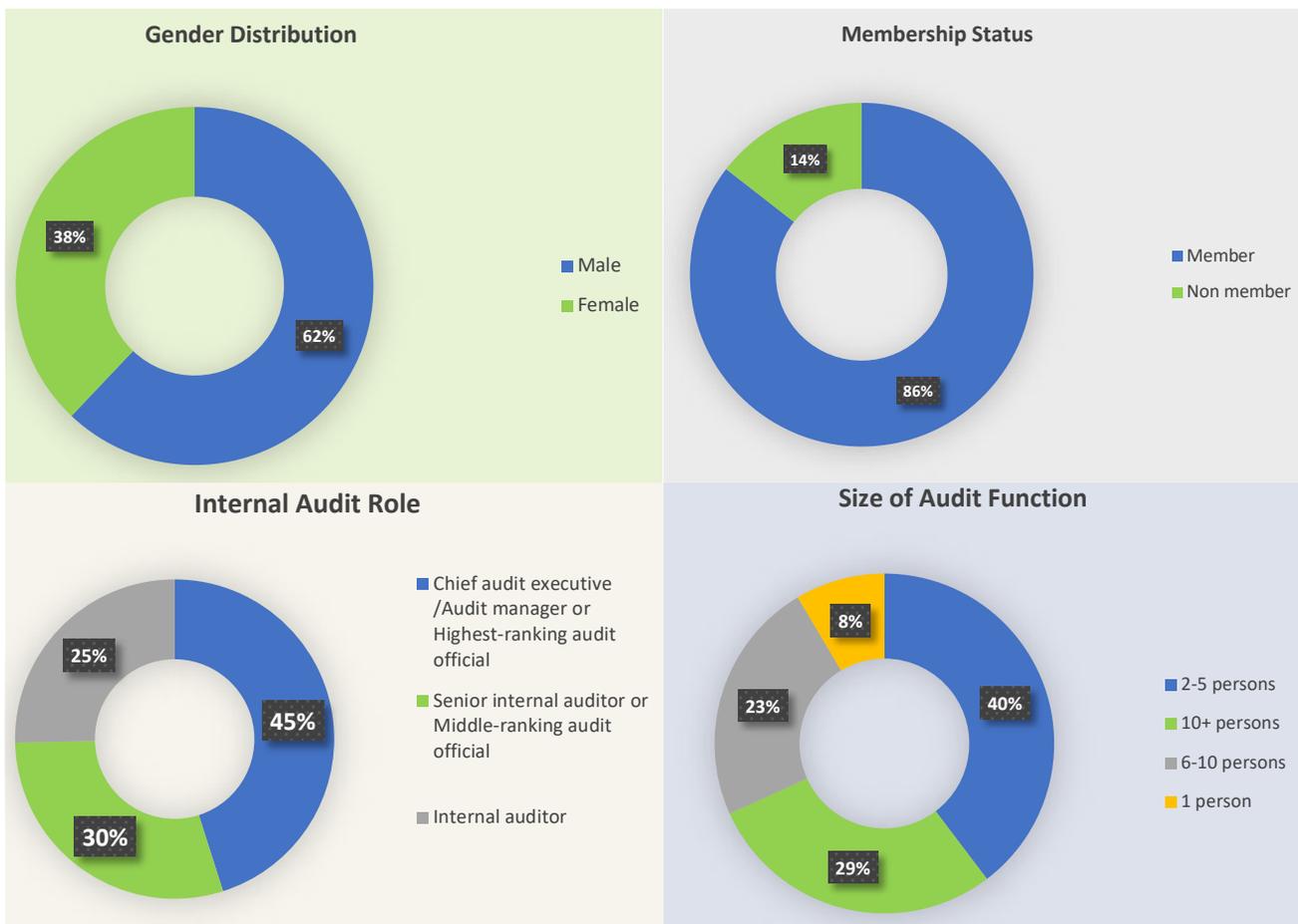
*Table: Respondent Distribution by African Region*

Region	Countries Included	Number of Respondents	% of Total Sample
<b>Southern Africa</b>	Zimbabwe, South Africa, Malawi, Zambia, Botswana, Lesotho, Namibia, Eswatini, Angola	528	40%
<b>East Africa</b>	Kenya, Rwanda, Uganda, Tanzania, Somalia, Madagascar, Ethiopia, South Sudan, Sudan, Mauritius	389	30%
<b>West Africa</b>	Nigeria, Ghana, Benin, Senegal, Gambia, Togo, Ivory Coast, Guinea, Mali	294	22%
<b>Central Africa</b>	DRC, Cameroon, Gabon	53	4%
<b>North Africa</b>	Tunisia, Morocco, Egypt, Algeria	49	4%
<b>Total</b>	35 Countries	1,313	100%

Participation is anchored in Southern Africa 40% and East Africa 30%, with West Africa 22% forming a strong secondary cluster. Central and North Africa, both had 4%, appearing under-represented in this sample suggesting opportunities for AFIIA and affiliates to strengthen outreach, research participation, and professional engagement in these regions.

## DEMOGRAPHICS (continued)

### 4.3 OTHER DEMOGRAPHICS



**Gender:** There was more male participation with 62% (815) of the respondents against 498 females.

**Membership:** 1,123 were members of the Institute of Internal Auditors, while 190 were non-members.

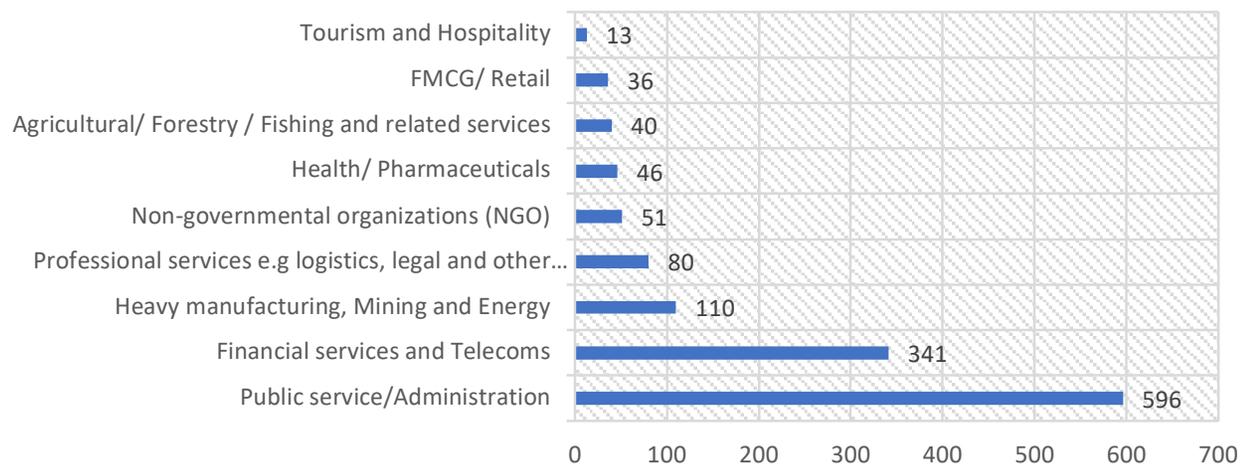
**Audit Roles:** Most respondents were senior ranking officials within the Internal Audit structure, 592 were chief audit executives (CAE)/Audit managers, 388 were senior internal auditors (SIA) or middle-ranking officials, with 333 being internal auditors (IA).

**Audit Team Size:** Most teams have 2–5 persons (521), followed by 10+ persons (375), 6–10 persons (305), and single-person teams (112).

**86%**  
of respondents were  
IIA members

## DEMOGRAPHICS (continued)

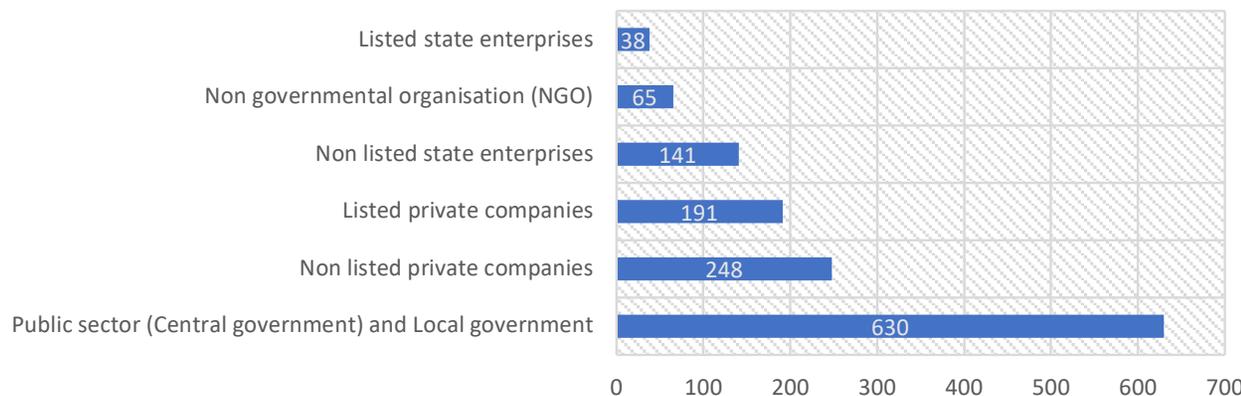
### Industry Participation



**Sectors:** The largest groups work in Public service/administration with 45% (596) and Financial services/Telecoms with 26% (341) and smaller numbers in heavy manufacturing/ mining/energy (110), Professional services (80), NGOs (51), Health/Pharmaceuticals (46), Agriculture/Forestry/Fishing (40), FMCG/Retail (36), and Tourism/Hospitality (13).

**Organization Type:** Most respondents are from public sector (Central/Local government) organizations (630:48%), followed by non-listed private companies (248:19%), listed private companies (191:15%), non-listed state enterprises (141:11%), NGOs (65:5%), and listed state enterprises (38:3%).

### Sector Representation



The consolidated participation from government affiliated organisations was

**62%**

indicating strong government presence in African organisations.



## 5.0 ETHICS FRAMEWORK

The Survey was based on the 2024 Global Internal Audit Standards Domain II: Ethics and Professionalism principles which are Integrity, Objectivity, Competence, Due professional care and Confidentiality.



### Domain II – Ethics and Professionalism (IIA, 2024)

Ethics and Professionalism form the bedrock of internal auditing. In accordance with the IIA's Global Internal Audit Standards – Domain II: Ethics and Professionalism, auditors are expected to demonstrate integrity, objectivity, confidentiality, competency, and due professional care in all engagements. These principles are not only central to the credibility and independence of Internal Audit but also vital in safeguarding organizational governance, risk management, and control frameworks.

Below is the infographic summary of Domain II principles which were tested in this research.



Globally, research highlights that ethical lapses in internal audit functions can lead to loss of trust, reputational damage, financial irregularities, and weakened governance systems. Conversely, strong ethical foundations enhance stakeholder confidence, foster transparency, and drive organizational resilience. Therefore, maintaining high ethical standards is not optional but imperative for internal auditors to fulfill their assurance and advisory roles effectively.

Conformance with the principles is mandatory for all internal auditors and serves to instil trust in the profession and create a culture of good ethics with audit shops/functions and provides the basis with which auditors' work and judgement are relied on. The Chief Audit Executive remains accountable for conformance to the standards of ethics and professionalism, however, may delegate responsibilities for the management of the same within the audit shop.

## 6.0 DETAILED ANALYSIS

### OVERALL INDICES

#### The responses were consolidated into three indices:

**Internal Audit Ethics (IAE)**, which measured the ethical standing of auditors based on the five principles of Domain II; **General Context (GC)**, which assessed the overall understanding of ethics and ethical principles; and **Organisation-wide Ethics (OE)**, which evaluated the ethical environment of the organisations where internal auditors provide their services.

**Internal Audit Ethics Index (3.75 – AMBER):** Africa’s Internal Audit Ethics Index of 3.75, rated Amber, indicates that while internal auditors across the continent generally demonstrate strong ethical awareness, the ethical environment is not yet consistently robust. The score reflects a profession that understands and aspires to high ethical standards, but whose ability to apply them is sometimes constrained by organisational pressures, limited independence, and uneven governance cultures.

**General Context (3.72 - AMBER):** The General Ethical Context score of 3.72 shows that internal auditors have a solid grasp of the Global Internal Audit Standards, particularly Domain II on Ethics and Professionalism, and view these standards as relevant to their work. However, it also suggests that while auditors understand the “what” of ethics, there is room to enhance understanding of the “how” and “consequences” of ethical compliance.

**Organisation-wide Ethics (3.64 – AMBER):** The Organisation-wide Ethics score of 3.64, the lowest among

the indices, reveals that the environments in which internal auditors operate often lag behind their personal ethical commitment. Many organisations exhibit moderate ethical cultures. This gap between personal ethics and organisational systems indicates that ethical challenges in Africa are driven less by *individual behaviour* and more by *structural and cultural weaknesses within organisations*.

### 6.1 GENERAL CONTEXT (3.72 - AMBER)

**Familiarity with Standards:** 93% of internal auditors are familiar with Domain II: Ethics and Professionalism of the Global Internal Audit Standards with 72% indicating that they were familiar or very familiar with the enforcement mechanisms and disciplinary actions for breaches of ethics.

**Adequacy of Standards:** 91% believe these standards adequately address the ethical challenges faced by internal auditors, however 95% saw a need for additional ethics training or resources which may suggest that they may still lack the practical skills, confidence, or real-world guidance to consistently apply those standards in complex or challenging situations. This further highlights the gap between theoretical knowledge and effective practice.

**Formal Acknowledgement:** Only 54% had formally signed an acknowledgement of their commitment to ethical standards, demonstrating that they have read

## DETAILED ANALYSIS *(continued)*

and understood Domain II and agree to conform with its requirements, template of which can be found on [Ethics and Professionalism Acknowledgement Standards | The IIA](#). These results may indicate that, while general awareness of ethics standards is high, formal commitment to those standards appears low, given the low sign offs of Ethics Forms. This suggests a gap between awareness and documented accountability, which can weaken enforcement mechanisms. The Domain II Acknowledgement form may serve as evidence of conformance in External quality assessments (EQA).



## 6.2 INTERNAL AUDIT ETHICS INDEX (3.75 – AMBER)

### 6.2.1 Ethics indices by principle

This section offers an in-depth analysis of the core findings across all ethical principles, reinforced by reflections on practical dilemma scenarios posed in the survey. These scenarios provide insight into how internal auditors think, react, and rationalize ethical decisions under pressure.

**Below is the graphical representation of the indices by principle.**



## DETAILED ANALYSIS *(continued)*

### 6.2.1.1 Integrity – 3.96 (Amber)

The survey results reveal a nuanced picture of ethical awareness and behavior among internal auditors.

- ➔ Nearly all respondents expressed comfort in raising ethical concerns (87%) indicating a profession that feels empowered to speak up when faced with ethical dilemmas.
- ➔ On embedding ethics-related risks into audit plans over the past two years, only half of the respondents reported consistent inclusion (52%), while a significant portion remained neutral or disagreed, suggesting that systematic integration of ethics into planning is still evolving.
- ➔ On the issue of disclosing material breaches due to conflicts of interest, the majority (65%) disagreed or strongly disagreed that they had ever withheld such information, yet 34% admitted to having done so (agreed or 'somewhat'), highlighting ongoing challenges in transparency and independence.
- ➔ When asked about knowingly participating in illegal or discreditable acts, an overwhelming 87% strongly disagreed or disagreed, reinforcing the profession's commitment to integrity, though a small minority acknowledged such involvement.

**Dilemma Scenario:** You uncover evidence of intentional financial manipulation by your company's management during an audit. How would you handle this situation

while upholding your professional integrity as an auditor?

**Interpretation:-** Respondents demonstrated a strong inclination toward escalation and accountability. Forty one percent (41.4%) would report the issue to the Audit Committee or Board, 29.1% would consult senior or professional bodies, 18.2% would confront management directly, and 11.3% would report to authorities and discontinue the engagement. These responses underscore a prevailing sense of ethical responsibility but also reflect the complex choices auditors face in real-world situations.

### 6.2.1.2 Objectivity - 3.52 (Amber)

Objectivity is moderately challenged across Africa.

- ➔ Twenty-seven percent (27%) of respondents admitted withholding material facts out of fear of intimidation, and 58.5% (50% agreed and 8.5% somewhat/neutral) experienced restrictions on access to records or personnel which are direct threats to objective auditing.
- ➔ Personal conflicts of interest were reported by 24%, reflecting genuine independence risks. Still, 47% disclose such conflicts to superiors when they occur.

**Dilemma Scenario:** You have been requested to investigate a high-ranking executive who happens to be a close personal friend or relative of your family. How would you handle the situation?



## DETAILED ANALYSIS *(continued)*

**Interpretation:** There is a strong professional commitment to transparency and disclosure, 87% said they would declare the conflict and recuse themselves. However, the 13% who would proceed without disclosing despite the conflict signals room for improved ethics training on bias and independence. Auditors understand objectivity well and respond ethically when conflicts are obvious. However, access limitations, intimidation, and subtle conflicts undermine consistent objectivity in practice, pointing to structural issues rather than personal ethical failure.

### 6.2.1.3 Competency – 3.40 (Amber)

Competency remains the weakest ethical principle.

- ➔ Thirty-one percent (31%) admitted performing audits in areas where they lacked adequate expertise (including ‘somewhat’).
- ➔ On a positive note, 47% stated their audit function has declined engagements or sought expert support when competencies were insufficient.
- ➔ Sixty percent (60%) met the recommended IIA 40 CPD hours in the past year, while 40% did not, showing inconsistent upskilling.

**Dilemma Scenario:** You have been assigned to audit a complex financial transaction that requires specialized knowledge and expertise. How would you handle the situation?

**Interpretation:** Seventy percent (70%) opted to collaborate with subject matter experts, while 28% attempted to self-learn, and only 2% would proceed without relevant skills. Internal auditors demonstrate sound judgement in recognising when expertise is required, but persistent skills gaps and inconsistent CPD investment highlight a structural development challenge across the continent furthering the gap in theory vs practice.

### 6.2.1.4 Due Professional Care – 3.79 (Amber)

Due professional care scores are positive but uneven.

- ➔ Eighty percent (80%) reported familiarity with the 2024 Global Internal Audit Standards,
- ➔ However, only 47% confirmed that their audit functions had undergone an External Quality Assessment within the last five years, indicating a possible lack of organisational investment in quality assurance.
- ➔ On a positive note, 81% evaluate cost-benefit considerations when planning audits.

**Dilemma Scenario:** You are asked to complete an audit engagement quickly to meet a board deadline. You know the time is not enough to perform a thorough review.

**Interpretation:** The overwhelming majority theoretically demonstrated commitment to audit quality over deadlines with 79% choosing to escalate the issue and request more



## DETAILED ANALYSIS *(continued)*

time. Given a moderate index of 3.79, this may be indicative of lack of internalization and practice of Due care principles possibly due to perceived or actual presence of pressure from management or Board, weak audit independence and misunderstanding of risk exposure.

### 6.2.1.5 Confidentiality - 4.09 (Green)

Confidentiality is the strongest of the ethical principles.

- ➔ The fact that only 16%, including those responded 'neutral'/'somewhat', admitted to leaking confidential information (intentionally or not), is reassuring, but it still highlights a small yet notable risk of information breaches within organizations.
- ➔ A combined 80% signed confidentiality or nondisclosure agreements, however, the remaining 20% who have not may represent a vulnerability in organizational data protection practices.
- ➔ While 73% of respondents reported that their organisations have adequate controls over sensitive data, it is concerning that 27% did not, indicating a significant portion of internal auditors perceive gaps in data protection measures.

**Dilemma Scenario:** You discover retrenchment plans that may include you. Leaking the information could prevent

job losses through industrial action. What would you do?

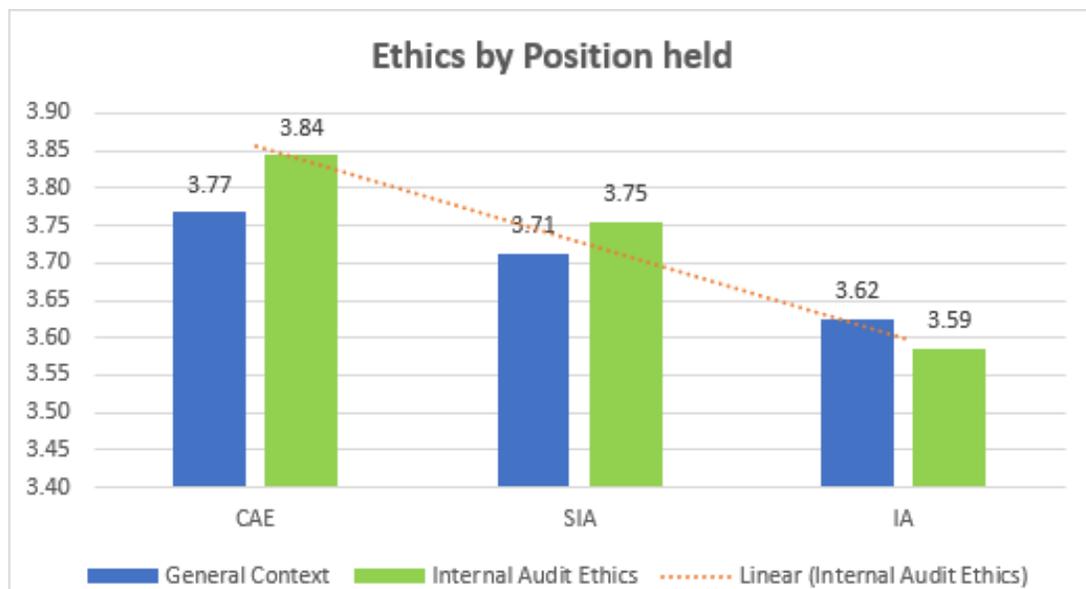
**Interpretation:** Seventy one percent (71%) upheld confidentiality and refused to leak the information, even though doing so could benefit employees. This highlights that confidentiality is deeply embedded across the profession, with auditors showing strong discipline even when personal interests are at stake. This consistency makes confidentiality the continent's highest-performing ethical principle and the only one Green rated.



## DETAILED ANALYSIS *(continued)*

### 6.2.2 ETHICS INDICES BY INTERNAL AUDIT ROLE

Analysis of indices by position helps identify how ethical awareness and practices differ across seniority levels, highlighting training needs, leadership influence, and areas for strengthening ethical culture within the audit function.



**General Context (GC) Index:** CAEs (3.77) demonstrate the highest ethical general awareness due to their proximity to governance structures, their responsibility for interpreting Standards, and their direct engagement with audit committees. SIAs (3.71) show strong ethical awareness but less depth than CAEs. Internal Auditors (3.62) score the lowest and below average, reflecting the need for more early-career ethics education, greater exposure to standards and stronger support in understanding the disciplinary processes within the profession.

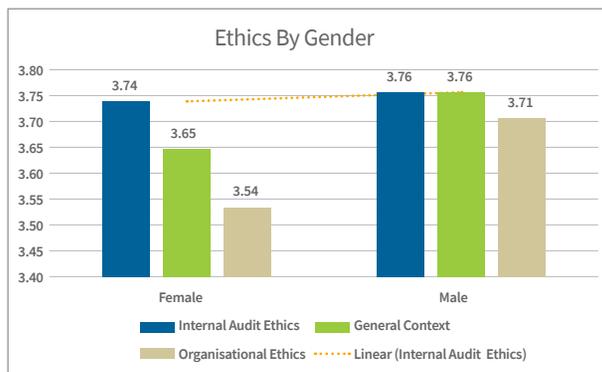
**Internal Audit Ethics (IAE) Index:** Ethical maturity increases with seniority. CAEs (3.84) consistently demonstrate the strongest ethical grounding, supported by greater independence, authority to challenge management, and deeper professional development. SIAs (3.75) occupy a balanced middle ground, they exercise judgment at both strategic and operational levels but are still influenced by organisational constraints. Internal Auditors (3.59) score the lowest and below average due to possibly limited independence, exposure to intimidation, reduced access to senior decision-makers, and skill gaps.

**Across all the Principles:** The role-based ethics analysis reveals three dominant patterns:

1. Ethical awareness and capacity consistently increase with seniority
2. SIAs represent a transitional ethical zone, balancing operational pressures and strategic responsibility.
3. IAs face the greatest ethical exposure, typically due to intimidation, limited independence, and insufficient training. CAEs typically influence budget and training decisions, giving them greater control over their ethical training.

## DETAILED ANALYSIS *(continued)*

### 6.2.3 ETHICS INDICES BY OTHER DEMOGRAPHICS: MEMBERSHIP AND GENDER



#### 6.2.3.1 Ethics Analysis by IIA Membership Status

For the **Internal Audit Ethics Index** (members: 3.78 and non-members: 3.59). *Membership acts as an ethics stabilizer.* The survey reveals notable differences in ethical perceptions and behaviors between IIA members and non-members, though both groups remain within the Amber ethical range. Similarly with the **General Context Index** (members: 3.77 and non-members: 3.39). Members show significantly greater understanding of the Global Internal Audit Standards with non-members possibly relying more on organisational guidance rather than structured professional standards. IIA members demonstrate a higher ethical orientation, likely influenced by:

- Formal exposure to professional standards, including Domain II
- More consistent CPD and ethics training
- Stronger professional identity, accountability mechanisms including knowledge of disciplinary processes
- Awareness of ethical expectations and confidence in applying ethical judgement

Of interest is the **Organisation-wide ethics Index** (members: 3.65 and non-members: 3.62) showing an almost similar organisational environment for both groups, suggesting that:

- Ethical culture is driven more by entity-level factors than membership status.
- Even highly ethical individuals (members) may face organisational barriers.

- Non-members are not necessarily in weaker ethical environments, just less professionally anchored.

This analysis shows that while organisational cultures remain broadly similar for both groups, professional affiliation also plays a role in shaping ethical professionals.

#### 6.2.3.2 Ethics Analysis by Gender

The **Internal Audit Ethics Index** was Female respondents: 38% (498): 3.74 and Male respondents: 62% (815): 3.76. Both genders fall within the Amber category and score almost identically. This suggests that ethical outlook is consistent across genders, with no significant disparity in the way male and female auditors perceive or practice ethical principles. While male respondents show higher awareness of formal ethics frameworks, **General Context Index** of 3.76 against 3.65), this gap likely reflects role seniority, not differences in ethical judgement. This is likely due to higher representation of men in senior IA roles, which roles typically receive more ethics training and participate more in governance committees.

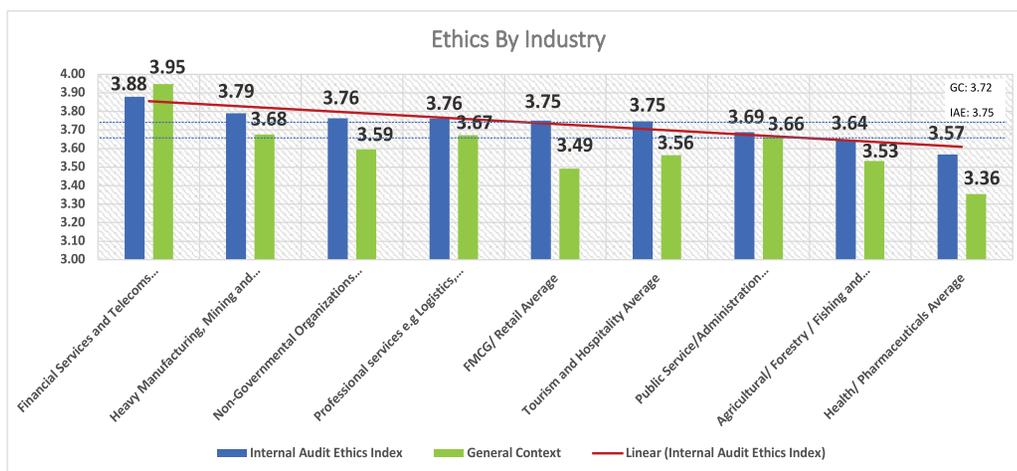
In conclusion, both genders uphold strong personal ethics, reinforcing that ethical culture in internal audit is shaped more by organisational and systemic factors than by gender. *Gender does not significantly influence ethical culture.*



## DETAILED ANALYSIS *(continued)*

### 6.4 ETHICS INDICES BY INDUSTRY

This analysis focuses on the ethical performance of Auditors i.e. the Internal Audit Ethics Index and the General Context, based on the industry in which they work. Chart provided below.



\*Full Industry names on page 16

Ethical performance differs considerably across industries, shaped by variations in regulatory pressure, governance maturity, and internal audit capacity.

#### Top Performers (above IAE average)

- Financial Services and Telecommunications stand out as the strongest-performing sector, achieving the highest Internal Audit Ethics Index (3.88) and the strongest General Context score (3.95). This reflects the sector's robust regulatory frameworks, strong professional expectations, and consistent investment in internal audit capability due to the need to strictly follow regulations and maintain licenses.
- Industries such as Heavy Manufacturing, Mining & Energy (3.79 IAE; 3.68 GC) and NGOs (3.76 IAE; 3.59 GC) also perform well, benefiting from heightened compliance requirements,

for example, ESG in mining and donor oversight in NGOs. Professional Services (3.76 IAE; 3.67 GC) reflect the influence of professional codes of conduct and client-driven ethical expectations.

#### Mid-range Performing Industries (on IAE average)

- Mid-range industries including FMCG/Retail (3.75 IAE; 3.49 GC) and Tourism & Hospitality (3.75 IAE; 3.56 GC) demonstrate operational and fraud-related pressures that influence ethical behaviour. Their general context scores indicate a weaker understanding of standards and ethical frameworks, likely due to decentralized operations and resource variability. However, Tourism & Hospitality had only 13 respondents which means the overall result may suffer from low response rate.

#### Lower Performing Industries (lower than IAE average)

- Lower performers include Public Service/Administration (3.69 IAE; 3.66 GC), where internal auditors navigate political influence, weak controls, and limited independence, affecting ethical confidence. Agriculture/Forestry/Fishing (3.64 IAE; 3.53 GC) also reflect fragmented governance structures and limited training access. Health/Pharmaceuticals, the lowest-scoring sector (3.57 IAE; 3.36 GC), faces complex procurement risks and uneven regulatory environments, reducing ethical maturity.

**Overall, industries with strong regulatory oversight and formal governance frameworks achieve higher ethics indices, while sectors with operational fragmentation, procurement exposure, or public-sector dynamics score lower in both Internal Audit ethics and General ethical context.**

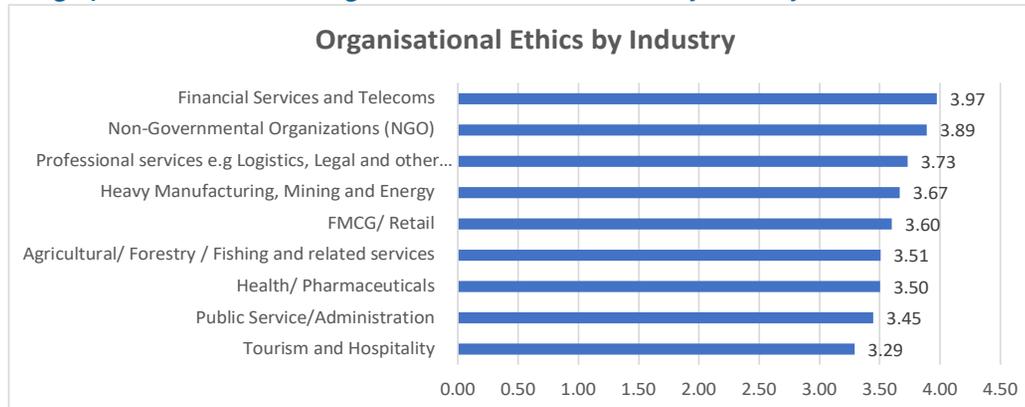


## DETAILED ANALYSIS *(continued)*

### 6.5 ORGANISATION-WIDE ETHICS (ETHICAL CULTURE)

The Organizational-wide Ethics (OE Index) Index provides an overall measure of ethical performance within each industry as perceived by internal auditors. The average organisation-wide ethics index stood at 3.64, indicating moderate ethical maturity but with room for improvement.

The graph below shows the organisation-wide ethics index by industry.



#### 6.5.1 Analysis By Industry

##### *Top Performers (above average)*

- Financial Services and Telecoms (3.97) and NGOs (3.89) lead the index, reflecting strong regulatory oversight, donor requirements, and robust professional standards. Professional Services (3.73) and Heavy Manufacturing, Mining and Energy (3.67) also perform above average, likely due to compliance-driven cultures and formalized governance.

##### *Lower Performing Industries (lower than average)*

- FMCG/Retail (3.60), Agricultural/Forestry/Fishing (3.50) and Health/Pharmaceuticals (3.50) cluster below the average, indicating moderate ethical culture with some operational or sector-specific challenges.

- Public Service/Administration (3.45) and Tourism and Hospitality (3.29) are at the very lower end, suggesting persistent issues with fragmented governance, political influence, or weaker controls.

#### 6.5.2 Analysis by themes

##### *i. Overall Ethical Culture and “Feel” of the Organisation*

Fifty seven percent (57%) see their organisational ethical culture as good or excellent with the rest viewing it as neutral to negative, indicating that a very large minority



## DETAILED ANALYSIS *(continued)*

are unconvinced. This split profile drags the index into Amber; ethics are visible, but not yet the dominant, lived reality for everyone. For many, ethics may appear situational or dependent on “who is involved” rather than fully embedded.

### ii. *Ethics Infrastructure – Codes of Ethics & Formal Framework*

In three out of four organisations (76%) have a strong code of ethics/conduct. However, the 24% neutral to negative responses show that in a meaningful minority of entities, codes are either missing, weak, or not visible. In light of the overall organisational ethics index of 3.64 at a continental level, policy and documentation are ahead of culture, meaning that the tools exist, but they are not always translated into behaviour, enforcement, or awareness.

### iii. *Ethical Leadership and Tone at the Top*

Tone at the top is reasonably strong, and it’s one of the reasons the index is not in red. About 7 in 10 (69%) respondents see their leadership as ethically consistent. However, the 20% neutral group is telling. These are people who either haven’t seen enough evidence of ethical leadership, or feel behaviour is mixed and situational. Together with the 11% negative, nearly one in three respondents is not fully convinced about leadership ethics.

### iv. *Whistleblowing, Reporting Channels and Trust*

Slightly more than half (53%) believe there is an effective whistleblowing facility in their organisations with 47% indicating otherwise. This strongly suggests that in many organisations

- whistleblowing mechanisms are either absent, poorly communicated, or not trusted, and
- staff may fear retaliation, inaction, or exposure if they speak up.

Because robust, trusted reporting channels are a cornerstone of ethical culture, this weakness pulls the Organisation-wide Ethics Index down, especially in industries and

sectors where political or managerial influence is strong.

### v. *Perceived Protection & Control Environment*

Sixty percent (60%) feel satisfied with ethical efforts and protection in their organisations. But the 40% (including ‘somewhat’) dissatisfied show that a significant share of auditors is either unsure or openly unconvinced that they are protected, especially when challenging powerful stakeholders. This links back to objectivity concerns highlighted under the Objectivity principle, to include fear of victimization, access restrictions, and conflict-of-interest pressures.

## From the analysis, the following can be broadly observed:

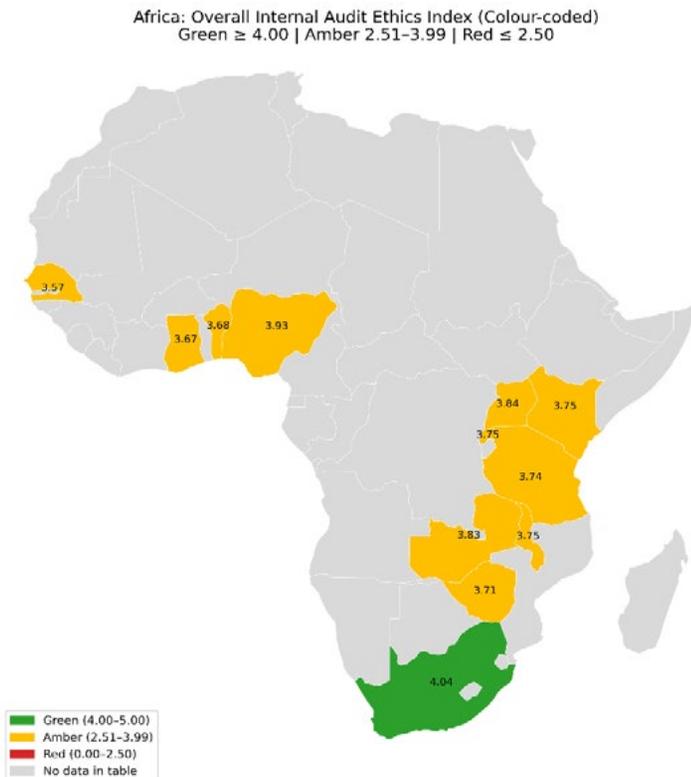
- *Cultural Disconnect:* Africa has built a visible ethics infrastructure (codes, policies, leadership messaging), but trust in the safety and effectiveness of that infrastructure is uneven and fragile, which brings forth the issue of *Policy vs Practice* where many organizations focus on documentation over implementation, diluting the effectiveness of ethical frameworks implemented.
- *Fear of Reprisal:* Weak whistleblower protection and ethical safeguards make it difficult for auditors to act confidently in complex ethical situations. This fear may also be extended to other employees within the organisation.



# 7.0 COMPARATIVE ANALYSIS: CROSS COUNTRY

The cross-country analysis reveals significant variation in ethical maturity among internal audit functions across different African jurisdictions. While the continental average for the Internal Audit Ethics Index stands at 3.75 (Amber), certain countries demonstrate stronger ethical climates, particularly South Africa, Nigeria, Uganda, Zambia, Rwanda, and Kenya. Others, such as Zimbabwe, Benin, Ghana, and Senegal show more mixed or weaker ethical environments based on principle-level behaviour, contextual understanding, and organisational support.

The Africa Internal Audit Ethics Dashboard (IAED-Africa)



Country	Number of respondents	IA Ethics Index	Organisational-wide Ethics
South Africa	90	4.04	3.59
Nigeria	87	3.93	3.98
Uganda	73	3.84	3.74
Zambia	48	3.83	3.57
Malawi	87	3.75	3.78
Rwanda	80	3.75	4.20
Kenya	170	3.75	3.68
Tanzania	52	3.74	3.83
Zimbabwe	218	3.71	3.47
Benin	61	3.68	3.51
Ghana	83	3.67	3.63
Senegal	47	3.57	3.28
<b>Average for Africa</b>	<b>1313</b>	<b>3.75</b>	<b>3.64</b>

- Highest  
 ↑ - Above Average  
 ↓ / ● - Below Average

## COMPARATIVE ANALYSIS: CROSS COUNTRY *(continued)*

### 7.1 INTERNAL AUDIT ETHICS INDEX – LEADERS VS. LAGGING COUNTRIES

#### *Top Performers (above average)*

South Africa leads the continent with an IA Ethics Index of 4.04, placing it firmly in the *Green* category indicating very strong ethical maturity amongst internal auditors. Nigeria follows closely at 3.93, demonstrating similar strength in ethical conduct. Uganda (3.84) and Zambia (3.83) perform well, while Malawi, Rwanda, Kenya are concentrated at the average score (3.75).

#### *Low Performers (lower than average)*

Tanzania (3.74), Zimbabwe (3.71), Benin (3.68), and Ghana (3.67) though they fall in the *Amber* range indicating moderate ethical consistency, score below the Continental average of 3.75. Senegal, at 3.57, has the lowest score in this analysis, highlighting greater weaknesses in the four principles and organisational structures.

### 7.2 ORGANISATION-WIDE ETHICS INDEX – LEADERS VS. LAGGING COUNTRIES

#### *Top Performers (above average)*

Rwanda (4.20) had the highest score while Nigeria (3.98), Tanzania (3.83), and Malawi (3.78) demonstrate

stronger organisational ethical cultures, more trusted whistleblowing systems, and more consistent leadership behaviour compared to the other countries in the sample.

#### *Low Performers (lower than average)*

Zimbabwe (3.47), Benin (3.51), and Senegal (3.28) score lowest, reflecting weaker leadership ethics and whistleblowing structures. South Africa (3.59) shows a gap between strong personal ethics (4.04) and weaker organisational ethics culture which might indicate poor whistleblower protection and leadership support. These jurisdictions likely reflect broader governance, capacity, or public-sector system weaknesses that bleed into internal audit practice.



## COMPARATIVE ANALYSIS: CROSS COUNTRY *(continued)*

### 7.3 REGIONAL PATTERNS

Region	Respondents	IAE Index	OE Index	Commentary
<b>Southern Africa</b>	528	3.77	3.51 ●	Strong overall maturity; objectivity and competency remain pressure points.
<b>East Africa</b>	389	3.77	3.82	Most balanced region; strong organisational ethics.
<b>West Africa</b>	294	3.73 ●	3.61 ●	High potential; uneven institutional enforcement.
<b>Central Africa</b>	53	3.63 ●	3.49 ●	Structurally constrained; weakest maturity overall.
<b>Northern Africa</b>	49	3.66 ●	4.05	Mixed Performance; strong organisational ethics.
<b>Africa (Average)</b>		<b>3.75</b>	<b>3.64</b>	<i>Moderate Ethics Maturity continent-wide.</i>

● - Below Average    ← → - Top Performer



**Continental Weaknesses:** Objectivity, Competency.

**Continental Strengths:** Integrity, Confidentiality.

**Internal Audit Ethics:** Southern Africa and East Africa record the strongest Internal Audit ethics performance across regions with an average of 3.77, which is above the continental average of 3.75. Central Africa had the least score with 3.63, however still in the Amber rating.

**Organisation-Wide Ethics:** Northern Africa (4.05) emerges as the strongest region for organisational ethics. East Africa followed closely at 3.82, owing to countries such as Rwanda and Uganda, where leadership tone, codes of ethics, and whistleblowing frameworks were reported to be more embedded.

**Overall: East Africa emerged as the most balanced in terms of both Internal Audit ethics and Organisation-wide ethics.**



## 8.0 SUBJECT MATTER EXPERT VALIDATION

The validation process was conducted with AFIIA Affiliate leaders, most of who are CAEs and Certified Internal Auditors (CIAs). Below is a thematic analysis of the subject matter expert validation. The analysis distills cross-cutting themes, then surfaces country-specific realities as voiced by participants. Anonymity was maintained.

### 8.1 CORE CONTINENTAL THEMES

#### Ethics maturity: “Moderately strong but uneven”

Participants aligned with the survey’s conclusion that Africa’s ethical landscape is Amber—solid foundations, but inconsistent in practice across countries, sectors, and organizations. The session reiterated that “Amber” means moderate with room for improvement, not “unethical” with one participant expressing that *‘I completely agree with the result, and I believe the findings of the survey [will] influence the organizational culture of many organizations operating in [the] public sector’* and another highlighting that the baseline survey will be employed in tracking progress.

#### Objectivity is constrained by positioning and protection

There was frequent emphasis on where Internal Audit reports and whether boards/audit committees actively protect auditors. Weak placement e.g. reporting to the CEO or low grading of CAEs, was seen to undermine objectivity and breed fear of retaliation with strong independent reporting lines enhancing courage. One participant said

*‘If the function is not independently positioned... in terms of its reporting line, you know, then I think that sometimes also has an impact...on the objectivity, because that's where the fear of retaliation ... come[s] in.’*

#### Fear and retaliation depress ethical escalation

Participants described fear of job loss, transfers to remote posts, or worse when raising sensitive issues involving senior management. As a result, auditors may *“do business as usual”* as mentioned by one participant, instead of escalating. A participant echoed that *“Professional courage but you know, there's a limit to how courageous you will be if you are not protected.”*

#### Whistleblowing: presence without trust

Even where channels exist, trust and perceived anonymity are weak. Calls were made for audit committees and boards to visibly back auditors and whistleblowers, not only via policy but through ongoing engagement and assurance with one participant explicitly saying that *‘they [Audit Committees] are not doing enough, because that's where the strength comes from, continuous ... assurance that they are behind the auditors gives not just the Chief Audit Executive, but the internal auditor in general, the ones*



## SUBJECT MATTER EXPERT FOCUS GROUP VALIDATION *(continued)*

*on the field ... strength to stand on their grounds on ethical issues, to be principled...".* He also mentioned that the Audit Committees “tend to only just appear once in a quarter”.

### Competency and CPD gaps

Skills gaps persist, with funding and access to training cited as barriers. Participants endorsed declining or seeking expertise when capacity is insufficient and urged targeted upskilling in emerging domains. One participant highlighted that “...*the skills gap is a major issue, because even as we say, the world has evolved... now there is the data privacy... AI ...we are asking, where is the internal auditor? Are the internal auditors keeping up with these standards or with these skills that are required in today's business?*”

### Public vs. Private sector divergence

Multiple inputs indicated public sector environments face more acute challenges, i.e. political influence, weak structures, limited audit committee capacity, while private sector settings often grant stronger positioning and resources. Participants echoed the following sentiments about the public sector: “[Internal Audit prominence] *public sector wise, it's almost zero because of politics and other things that come in*”. Another said “... *instead of ... doing [work with] integrity..., they are trying to be political because... they are appointed by the political person ... the objective is to make these people happy.*”

One participant, however highlighted that the private

sector was also to blame for public sector rot claiming that “... *it's not just in [the] public sector ... the private sector, are the ones actually corrupting the public sector*”.

### Audit committee composition and engagement matter

Where audit committees are dominated by finance professionals, they may defend accounting representations, blunting IA's independence. Participants urged broader skills on committees and direct touchpoints between Audit Committee members and IA teams beyond quarterly meetings. One participant highlighted a bigger problem “*For so many organizations, they don't have the audit committee.*”

### Country and language traditions shape trajectories

Francophone public sectors were described as earlier in the journey of embedding modern Internal Audit Standards, with statutory frameworks still maturing “... *as the Francophone countries, we are very behind of Anglophone countries*”. Anglophone peers often started earlier with advocacy on positioning and standards.



*... instead of ... doing [work with] integrity..., they are trying to be political because... they are appointed by the political person ... the objective is to make these people happy.”*

## SUBJECT MATTER EXPERT FOCUS GROUP VALIDATION *(continued)*

### 8.2 COUNTRY-SPECIFIC REALITIES (as voiced by participants)

These reflect participants lived experiences and contextual explanations offered during the session. Supporting literature has also been included in the interpretation.

Participants found it plausible that South Africa can be leading in Internal Audit ethics given South Africa's strong professional base for auditors alongside organizational culture gaps affecting whistleblowing trust and protection "... looking at the pool of resource, internal audit professionals that we have, I think South Africa, they have quiet a vocal and a strong number within Africa ... so I won't be surprised that it is yielding results". Internal Auditors and whistleblowers protection is however lagging ([https://specialprojects.news24.com HUNTED | Inside the Mpho Mafole assassination](https://specialprojects.news24.com/HUNTED|Inside%20the%20Mpho%20Mafole%20assassination)).

Rwanda, which scored the highest in Organisational Ethics, the only country in Green rating; an interesting divergence was noted: very strong Organizational-wide ethics vs. average Internal Audit ethics. This could be explained by Rwanda's aggressive economic policy reforms post-1994 genocide which focused on stability, infrastructure, and human capital leading to significant growth (Vision 2020) ([Building National Competitive Advantage: Rwanda's Lessons from Singapore - Ulrich - 2014 - Thunderbird International Business Review - Wiley Online Library](#)).

Kenya was also amongst the high scoring; sustained advocacy could be seen as a key reason Kenya appears strong on both internal audit ethics and organizational ethics relative to peers with one participant from Kenya expressing that "we've been doing a lot of advocacy in terms of pushing for proper positioning of the internal auditor". Kenya has initiated the process of enacting an Internal Audit Bill as part of this advocacy ([https://www.the-star.co.ke / Audit Bill to strengthen governance, accountability in public and private sectors](https://www.the-star.co.ke/Audit%20Bill%20to%20strengthen%20governance,%20accountability%20in%20public%20and%20private%20sectors)).

There was a mixed picture on the Nigeria results discourse. Participants from Nigeria were surprised by Nigeria's high placement, attributing strength to the private sector's governance demands, while noting public sector constraints remain very significant. One of the Nigerian participants expressed that "If the demography shows that the people who filled the survey ... [are] in the private sector, there is a chance that those may influence the outcome of the survey." Transparency International ranked Nigeria 140/180 countries with a CPI of 26/100 in 2024, reporting that 44% of public service users paid a bribe in the last year ([Nigeria - Transparency.org](#)).

However, the International Monetary Fund reported Nigeria as amongst the three largest economies in Africa with a projected 2026 GDP of USD334.34 Billion ([World Economic Outlook \(October 2025\) - GDP, current prices](#)) with two of its companies amongst the 17 Global 2000 companies in Africa. South Africa dominated the list with 12 companies.



*... looking at the pool of resource, internal audit professionals that we have, I think South Africa, they have quiet a vocal and a strong number within Africa ... so I won't be surprised that it is yielding results".*

## SUBJECT MATTER EXPERT FOCUS GROUP VALIDATION *(continued)*

Mixed picture on Ghana was also observed, especially when compared to Nigeria. One participant from Ghana, however, did highlight plausibility mentioning Audit committee composition challenges as often they are dominated by accountants with a tendency to defend finance dampening Internal Audit independence and conflict-of-interest escalation. For other countries such as Democratic Republic of Congo (DRC), structural constraints were noted with many public entities reported to be lacking audit committees. Political appointment dynamics were also noted to be putting pressure on integrity.

A participant from Senegal, which scored the least on all the indices, held the results as conceivable noting early-stage institutionalization with orientation law existing, however, application decree issued only in 2025. The participant reported that audit committees often “*did not know what to do with Internal Audit*” with skepticism about CIA/IIA certifications persisting as they are viewed as inapplicable since they are not domestic. To support this assertion, in 2025, the International Monetary Fund (IMF) confirmed findings by the Court of Auditors that reported significant under-reporting of fiscal deficits and public debt between 2019–2023 in the country ([https://www.imf.org/IMF Staff Concludes Visit to Senegal](https://www.imf.org/IMF%20Staff%20Concludes%20Visit%20to%20Senegal)).

### 8.3 CONCLUSION

The validation session confirmed that internal audit ethics in Africa are shaped by structural, cultural, and political

factors. Strengthening independence, enhancing board engagement, protecting whistleblowers, and investing in capacity building are critical to advancing ethical internal auditing across the continent. The results were held as generally plausible.



**From this validation session, a number of interventions were mentioned which culminated into a Practical Checklist for Boards/Audit Committees attached as Appendix 2 in this report.**

## 9.0 SUMMARY OF THE REPORT

The survey analysis reveals that Internal Audit ethical awareness exceeds organizational ethical maturity. Internal auditors are largely committed to ethical conduct, but face challenges related to:

- Insufficient support at lower levels
- Gaps in leadership modeling
- Structural weaknesses in organizational ethics programs
- Some Competencies, skills and other abilities required for the effective discharge of their duties and Objectivity seems clouded
- Theory over practice

### Summary of Ethics Principles Strengths and Gaps

Improving ethics in internal auditing in Africa must target both internal auditors' development and organizational transformation, especially around leadership, training and whistleblower protection. The following is a summary of the strengths and gaps per principle.

Ethics Principle	Key Strengths	Key Gaps
<b>Integrity</b>	Strong moral courage and willingness to escalate misconduct. Generally high ethical conduct across most countries. Positive disposition toward handling ethical dilemmas correctly.	Ethical risks not consistently included in audit plans. Some auditors still withhold disclosures due to fear or conflict. Occasional ethical pressure points in sensitive environments.
<b>Objectivity</b>	Strong understanding of independence. Wide adoption of recusal behaviour where conflicts arise. Good awareness of unbiased decision-making.	Organisational politics and intimidation undermine independence. Resource and access limitations affect objectivity. Conflicts of interest not always disclosed.
<b>Competency</b>	Realization of when experts are required. Use of specialists when needed. Growing technical competence across regions. Moderate commitment to learning and CPDs	Lowest-performing principle overall. Some auditors, albeit not pervasive, perform work without the required knowledge, skills and other abilities due to constraints. Significant skills gaps in IT, ESG and specialized areas.
<b>Due Professional Care</b>	Good knowledge of Global Standards. Careful planning and balanced audit approaches. Ethical resistance to pressure to cut corners.	Low frequency of EQAs. Time and resource pressure can weaken judgement.
<b>Confidentiality</b>	Highest-ranked principle. Strong culture of protecting sensitive information. Adequate organisational security controls in many environments.	Occasional breaches where controls are weak. Confidentiality challenged during sensitive organisational changes. Some environments lack modern information security controls.

## 10.0 LOOKING AHEAD: Strengthening Internal Audit Ethics in Africa

The findings from the continental survey reveal an ethical landscape that is *stable yet uneven*, with clear areas of strength, particularly in confidentiality and integrity, but notable vulnerabilities in competency, objectivity, and organisational ethical culture. Moving forward, Africa requires coordinated, multi-level interventions that address systemic, environmental, institutional, and individual drivers of ethics. The *future* state of internal audit ethics on the continent will depend on how effectively countries, institutes, organisations, and professionals respond to these insights.

The interventions have been structured at four levels:

- i. Continental Interventions (and AFIIA)
- ii. Country-level interventions (and local IIA Institutes)
- iii. Organisational-level Interventions
- iv. Internal Auditor Individual-level Interventions

### i. Continental-Level Interventions

At a continental scale, ethical maturity is influenced by the shared socio-economic realities of African countries i.e. political instability, weak governance institutions, corruption risk, limited oversight resources, and pressures on public sector governance. Addressing these requires interventions that transcend borders.

- a) **Develop a Pan-African Internal Audit Ethics Maturity Framework:** AFIIA should establish a unified ethics maturity model to help countries benchmark their

progress. This will promote harmonized expectations, cross-country comparability and focused ethical capacity-building. This report will serve as the foundation for formulating such a maturity framework.

- b) **Promote Cross-Country Knowledge Transfer:** High-performing countries such as South Africa, Nigeria and Rwanda should be used as case examples to guide lower-scoring countries especially around objectivity and competency.
- c) **Support Capacity-Building Across Affiliates:** AFIIA should coordinate regional conferences and Joint ethics exchange programs between high-scoring and low-scoring countries and introduce Continental training hubs and Centers of excellence.

### ii. Country-Level Interventions

Countries exhibit differing ethical profiles owing to variations in political culture, governance maturity, economic stability, and institutional capability. The local Affiliates are well placed to cause Policy change in their countries and drive meaningful ethical transformation.

- a) **Strengthen National Governance Ecosystems:** Countries with lower organisational ethics scores, e.g., Senegal, South Africa, Zimbabwe and Benin, should improve whistleblowing protection legislation, anti-



## LOOKING AHEAD: Strengthening Internal Audit Ethics in Africa *(continued)*

corruption enforcement and realign state enterprise governance reforms with the 2024 Global Standards. Institutes should lobby governments and boards for Auditor independence safeguards that include efficient reporting lines and professional indemnity cover.

### b) **Embed Ethics in Government and Public Sector Oversight:**

Interventions should include formulating or enforcing policies/laws that grant auditors unrestricted access and map clear escalation and reporting protocols for Internal Auditors. Given that most respondents operate in public administration, countries must also introduce ethics units/integrity committees (some countries e.g. Zimbabwe, already have) in government institutions.

### c) **Mandatory Ethics Certification or Annual Acknowledgement:**

IIA affiliates should require annual signature of the Domain II Acknowledgement Form to evidence commitment to conform and enforce adherence to the >40 hours CPD including two (2) hours of ethics training for membership renewal, even those not CIAs.

### d) **Consistent Adoption of the Quality Assessment and Improvement Program (QAIP):**

This ongoing commitment to quality not only strengthens audit credibility but also drives continuous improvement in ethical conduct and professional performance.

### e) **Institute-Level Ethics Oversight Committees:**

Establish Ethics and Professional Conduct Committees that manage disciplinary cases, provide advisory support to members and issue ethical practice bulletins at Affiliate level.

## iii. Interventions for Organisations

Ethical behaviour is most influenced by organisational culture. Many gaps relate to weak environments, limited ethical leadership, and insufficient controls.

### a) **Strengthen Ethical Culture and Tone at the Top:**

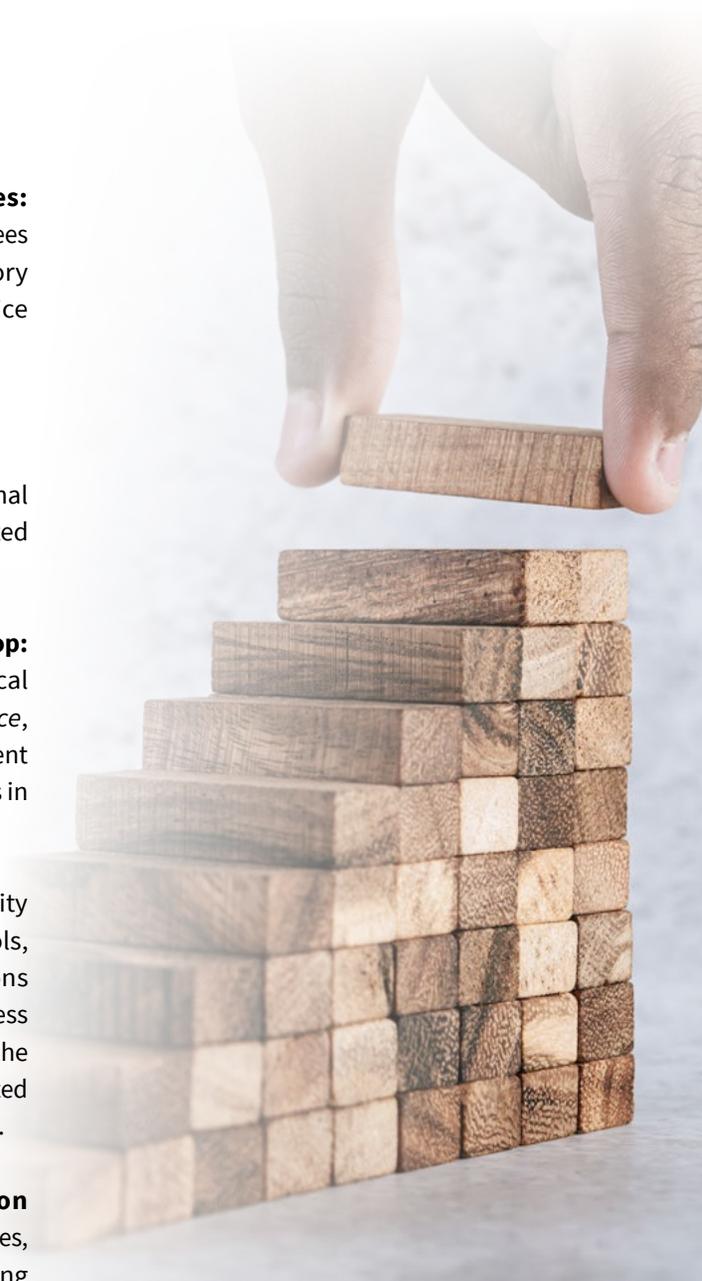
Organisations should train Executives on ethical leadership to ensure its not *policy over practice*, integrate ethics KPIs into performance management and conduct periodic ethics climate assessments in their organisations.

### b) **Improve Internal Audit Resourcing -**

Objectivity and competency suffer when auditors lack tools, skills, access and independence. Organisations must provide adequate budgets, ensure full access to information (this should be clearly stated in the Internal Audit Charter), support training in specialized areas and protect auditors from undue influence.

### c) **Enhance Whistleblowing and Protection Mechanisms -**

Given low confidence in some countries, organisations should implement whistleblowing



## LOOKING AHEAD: Strengthening Internal Audit Ethics in Africa *(continued)*

platforms, guarantee non-retaliation policies and monitor follow-up on reported cases.

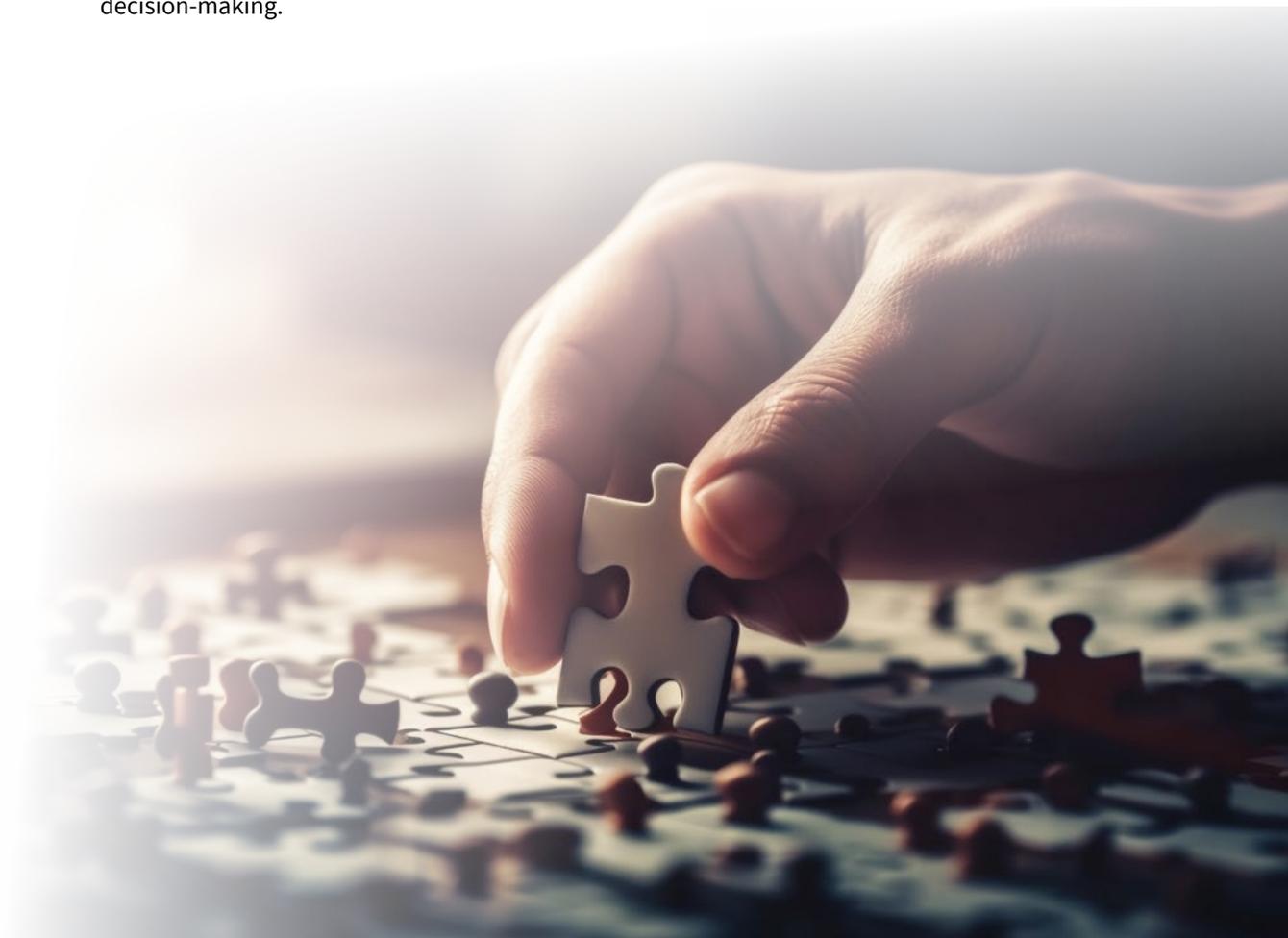
- d) Implement Regular Ethics-Related Risk Assessments** - Ethics risks should be embedded into annual risk registers and internal audit plans.

### iv. Interventions for Individual Internal Auditors

Ethics ultimately depends on personal integrity and decision-making.

- a) Strengthen Ethical Courage:** Auditors must commit to reporting breaches even under pressure, escalating integrity threats to boards and applying professional skepticism consistently to reduce the *policy vs practice* gap.
- b) Commit to Continuous Professional Development:** Individuals should pursue training in specialised areas such as; IT audit, ESG assurance, Data analytics and Sector-specific technical areas
- c) Uphold Domain II Principles** - Auditors must avoid situations that impair independence, disclose conflicts immediately, protect sensitive information at all times and follow the 2024 Global Standards *consistently and insistently*.

- d) Use Ethical Decision-Making Models** - Auditors should internalise decision making frameworks such as the James Rest's four-step model for ethical decision-making.



## 11.0 LIMITATIONS OF THE STUDY

**While this report provides valuable insights into the State of Internal Audit ethics in Africa, the following limitations should be noted:**

- i. **Sample Representation** - The survey targeted *members* of the AFIIA Affiliates, which may not fully represent all internal audit professionals across different sectors, organizations, and regions. This introduces a potential selection bias, as respondents are more likely to be engaged with the Institute affecting generalizability of the findings.
- ii. **Self-Reporting Bias** - Responses were based on self-assessment, which may lead to social desirability bias. Some respondents might have provided responses that reflect ideal behavior rather than actual practice, particularly on sensitive ethical issues.
- iii. **Limited Qualitative Insights** - Although the survey included a focus group of Affiliate Leaders, most who are CAEs and or CIAs, for validation, qualitative insights remain limited compared to a broader range of interviews or case studies. This restricts deeper exploration of contextual and organizational factors influencing ethical behavior.
- iv. **Time-Bound Data** - The findings reflect the state of ethics at a specific point in time November 2025 (July 2025 for Zimbabwe) and may not account for changes in organizational practices, regulatory developments, or emerging risks that occur afterward.
- v. **Government Sector Dominance** - Overrepresentation of auditors from the government sector may bias the findings towards government-related ethical issues and may not fully capture ethics in other sectors.



## 12.0 CONCLUSION

Africa has the foundations for a strong ethical internal audit profession, but progress depends on targeted interventions at all levels. By strengthening competencies, embedding ethical culture, enforcing Standards, and investing in auditor protection, the continent can elevate its overall ethics index from Amber to Green, positioning internal auditors as guardians of integrity in Africa's governance transformation.



## APPENDIX 1: COUNTRY DATA

Country	Number of respondents	Organisation-wide Ethics	Overall Ethics		Due Professional				
			Index	Integrity	Objectivity	Competency	Care	Confidentiality	
Algeria	1	2.80	2.85	4.00	3.25	2.00	2.33	2.67	
Angola	16	3.63	3.45	3.72	3.22	3.08	3.48	3.73	
<b>Benin</b>	<b>61</b>	<b>3.51</b>	<b>3.68</b>	<b>4.01</b>	<b>3.49</b>	<b>3.37</b>	<b>3.60</b>	<b>3.93</b>	
Botswana	24	3.38	3.80	3.89	3.75	3.58	3.68	4.08	
Cameroon	22	3.46	3.72	3.82	3.42	3.70	3.62	4.05	
DRC	27	3.53	3.56	3.88	3.47	3.20	3.63	3.63	
Egypt	3	4.33	4.38	3.75	4.17	4.56	4.78	4.67	
Eswatini	4	3.80	4.23	4.44	4.38	4.08	3.58	4.67	
Ethiopia	2	3.50	3.71	4.13	3.25	3.83	3.67	3.67	
Gabon	4	3.35	3.60	4.06	3.63	3.00	3.42	3.92	
Gambia	6	2.87	3.55	3.75	3.33	3.28	3.89	3.50	
<b>Ghana</b>	<b>83</b>	<b>3.63</b>	<b>3.67</b>	<b>3.82</b>	<b>3.39</b>	<b>3.28</b>	<b>3.83</b>	<b>4.02</b>	
Guinea	1	1.20	3.85	4.25	4.00	4.33	3.33	3.33	
Ivory Coast	2	2.20	3.97	4.13	3.38	4.17	4.50	3.67	
<b>Kenya</b>	<b>170</b>	<b>3.68</b>	<b>3.75</b>	<b>3.91</b>	<b>3.49</b>	<b>3.35</b>	<b>3.87</b>	<b>4.12</b>	
Lesotho	22	2.81	3.58	3.97	3.48	3.27	3.33	3.85	
Madagascar	3	3.07	3.62	3.92	3.17	3.33	3.78	3.89	
<b>Malawi</b>	<b>87</b>	<b>3.78</b>	<b>3.75</b>	<b>4.00</b>	<b>3.41</b>	<b>3.49</b>	<b>3.67</b>	<b>4.20</b>	
Mali	5	3.32	3.66	4.05	3.20	3.73	3.93	3.40	
Mauritius	3	3.93	4.02	4.08	4.00	4.11	3.22	4.67	
Morocco	20	3.84	3.80	4.10	3.71	3.43	3.77	4.00	
Namibia	19	3.01	3.53	3.66	3.53	2.96	3.54	3.96	
<b>Nigeria</b>	<b>87</b>	<b>3.98</b>	<b>3.93</b>	<b>4.17</b>	<b>3.55</b>	<b>3.44</b>	<b>4.03</b>	<b>4.45</b>	
<b>Rwanda</b>	<b>80</b>	<b>4.20</b>	<b>3.75</b>	<b>3.95</b>	<b>3.45</b>	<b>3.35</b>	<b>3.99</b>	<b>4.02</b>	
<b>Senegal</b>	<b>47</b>	<b>3.28</b>	<b>3.57</b>	<b>4.04</b>	<b>3.62</b>	<b>3.13</b>	<b>3.45</b>	<b>3.62</b>	
Somalia	3	3.80	3.72	4.17	3.00	3.44	4.11	3.89	
<b>South Africa</b>	<b>90</b>	<b>3.59</b>	<b>4.04</b>	<b>4.19</b>	<b>3.83</b>	<b>3.66</b>	<b>4.14</b>	<b>4.38</b>	
South Sudan	2	3.50	4.05	4.25	3.50	3.17	4.50	4.83	
Sudan	1	4.40	4.08	4.50	4.25	4.00	4.00	3.67	
<b>Tanzania</b>	<b>52</b>	<b>3.83</b>	<b>3.74</b>	<b>3.65</b>	<b>3.39</b>	<b>3.63</b>	<b>3.94</b>	<b>4.11</b>	
Togo	2	3.60	3.85	4.13	3.13	3.83	4.33	3.83	
Tunisia	25	4.23	3.48	3.55	2.67	3.43	4.27	3.51	
<b>Uganda</b>	<b>73</b>	<b>3.74</b>	<b>3.84</b>	<b>4.00</b>	<b>3.65</b>	<b>3.59</b>	<b>3.82</b>	<b>4.14</b>	
Zambia	48	3.57	3.83	4.09	3.61	3.42	3.85	4.18	
Zimbabwe	218	3.47	3.71	3.94	3.55	3.28	3.60	4.17	
<b>Averages</b>	<b>1313</b>	<b>3.64</b>	<b>3.75</b>	<b>3.96</b>	<b>3.52</b>	<b>3.40</b>	<b>3.79</b>	<b>4.09</b>	
<b>12 COUNTRIES FOR INDEPTH ANALYSIS</b>									
<b>23 COUNTRIES FOR COMPOSITE ANALYSIS (WHOLE OF AFRICA)</b>									



## APPENDIX 2: Practical Checklist for Boards/Audit Committees

This checklist is designed to help boards and audit committees actively strengthen ethical culture, support internal auditors, and drive continuous improvement in governance and assurance.

Ref	Broad Action	Detailed Steps
CL1	Confirm Independent Reporting Line	Ensure the Chief Audit Executive (CAE) reports directly to the Audit Committee or Board, not to management, to safeguard objectivity and independence.
CL2	Schedule Regular “Listening Sessions”	Organize periodic meetings between the Audit Committee and the entire internal audit team, not just the CAE to foster open dialogue, psychological safety, and direct engagement.
CL3	Review Whistleblowing Metrics Quarterly	Monitor the effectiveness of whistleblowing channels, including the number of reports, resolution rates, and staff trust in anonymity and non-retaliation policies.
CL4	Assess Audit Committee Composition	Diversify committee membership beyond finance/accounting backgrounds to ensure broader perspectives and reduce bias in defending management positions.
CL5	Evaluate Ethics Training and CPD	Confirm that internal auditors have access to targeted ethics training and continuous professional development, especially in emerging areas like Artificial Intelligence, ESG and Data Privacy.
CL6	Track External Quality Assessments (EQA)	Require regular EQA for the internal audit function and address barriers such as budget, time, and prioritization.
CL7	Monitor Auditor Protection and Support	Ensure policies and practices are in place to protect auditors from retaliation, intimidation, or undue influence, especially when reporting sensitive findings.
CL8	Advocate for Proper Positioning and Grading	Promote the strategic positioning and appropriate grading of internal auditors within the organization to empower ethical courage and independence.

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## ABOUT THE RESEARCH

This research was undertaken as a collaborative continental initiative between the African Federation of Institutes of Internal Auditors (AFIIA) and the Institute of Internal Auditors Zimbabwe (IIA Zimbabwe). While the survey was administered across multiple African countries under the auspices of AFIIA, the detailed data analysis, interpretation of findings, and report writing were led and executed by IIA Zimbabwe. This partnership reflects a strong commitment to intra-African knowledge leadership, peer collaboration, and the strengthening of internal audit ethics discourse from within the continent.

## DISCLAIMER

This report is based on survey responses, focus group discussions, and analytical interpretations provided by participants across participant African countries. While every effort has been made to ensure the accuracy and reliability of the data and analysis, the findings represent perceptions at the time of the study and may not fully reflect all internal audit practices or ethical conditions within each country or organisation. The results should therefore be interpreted as indicative rather than definitive and are intended to inform dialogue, learning and improvement.

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