

THE 11TH AFRICAN FEDERATION OF INSTITUTES OF INTERNAL AUDITORS CONFERENCE 2025 REPORT



26 – 30 May 2025

Rwanda, Kigali

EXECUTIVE SUMMARY

The African Federation of Institutes of Internal Auditors (AFIIA) in collaboration with The Institute of Internal Auditors Rwanda hosted the 11th AFIIA Conference at the Kigali Convention Centre under the theme, *“Building Bridges, Inspiring Change”*. The AFIIA conference is held annually and is hosted on a rotational basis by member countries across the continent. The AFIIA Conference provides a platform for members across the African continent to unite with a shared voice, engaging in discussions on critical issues and opportunities that go beyond collaboration, with the goal of strengthening and better serving African member Institutes. The key activities of the conference included presentations, workshops, panel discussions and networking sessions. The programme was arranged into 4 Major events: The AFIIA Leadership Workshop, exclusively for Affiliate Leaders, The Governance Forum which ran concurrently with the AFIIA University and the Main Conference.

AFIIA LEADERSHIP WORKSHOP

Affiliate Leaders from across Africa convened to collaboratively shape and advance the future of internal auditing at the AFIIA Leadership Workshop, facilitated by the IIA Global on the 25th May 2025 at Kigali Marriot Hotel. The President of The Institute of Internal Auditors Botswana, Ms. Gontle Khupe participated in this Workshop.

The workshop featured a series of dynamic and collaborative sessions that focused on four key pillars: advocacy, education, certification, and member engagement. Participants shared best practices, explored innovative strategies, and aligned on collective goals to enhance the impact and relevance of the internal audit profession across the region. Key outcomes included the development of actionable plans to strengthen advocacy efforts, expand professional development opportunities, promote certification pathways, and deepen member engagement.

Legislation

One of the key discussion points was the advancement of legislative initiatives aimed at recognizing and regulating internal audit. AFIIA leaders emphasized the need for a legal framework that recognizes internal audit as a critical pillar of governance, risk management, and accountability in both the public and private sectors, as this has been a challenge.

The discussion highlighted how legislative backing would standardize internal audit practices, enhance the independence of internal auditors, and strengthen compliance with



Figure 1: IIA Global, AFIIA Governing Council & Affiliate Leaders at the Leadership Workshop

international standards. Affiliate Leaders also agreed that this would elevate the profession's credibility, ensuring internal audit functions are empowered to effectively safeguard organisational resources.

A discussion was held around the African Internal Audit Model Act – Model Legislation for African National Institutes, Developed and Endorsed by AFIIA and IIA Global, drafted to support Institutes in regulating and legislating the profession. Ms. Khupe committed to engaging regional bodies, policy makers and professional bodies in Botswana to regulate the internal audit profession as she strongly believes that this would be a significant step towards placing internal audit as a key driver of Governance in Botswana.

GOVERNANCE FORUM

The African federation of Institutes of Internal Auditors (AFIIA) Governance Forum, held from the 26 – 27th May 2025 at Kigali Convention Centre, brought together Affiliate Leaders and Key Stakeholders from across the continent to engage in high-level dialogue on the strategic direction of internal auditing in Africa. Representation from The Institute of Internal Auditors Botswana included the President of IIAB, Ms. Gontle Khupe and the Past President, Mr. Lovemore Katukula. This year's Forum served as a platform for collaborative governance, informed decision-making, and alignment on continental priorities. The agenda featured focused sessions and panel discussions, each designed to strengthen the capacity and influence of internal audit institutes within their respective jurisdictions.

The speakers and panellists included Senior Representatives from National Institutes of Internal Auditors, Governance Experts from International Organisations and Chief Audit Executives from major African Corporations and Government Bodies.

Key topics included:

- Governance and Ethical Leadership
- Governance in the Digital Age
- Integrating ESG into Corporate Strategy
- Effective Risk Management as a Pillar of Good Governance
- Setting the Tone at the Top
- SOE's Enhancing the Effectiveness of Board of Directors
- Governance Failures: Where are Internal Auditors



Figure 2: Mr. Fred Twagirayezu, President IIA Rwanda giving Welcome Remarks



Figure 3: Ms. Haamaundu - President IIA Zambia; Mr. Katukula - Past President IIA Botswana, Ms. Ncoliwe - President IIA South Africa, Mr. Nyamazana - President IIA Zimbabwe, Ms. Khupe - President IIA Botswana, Mr. Namiluko - Zambia, Mr. Butale Head of IA & Risk BAC

Key outcomes from the Forum included actionable commitments to reinforce collaboration among member institutes, a roadmap for harmonizing governance practices across the region, and the reaffirmation of AFIIA's role as a unifying voice for internal auditors in Africa. The Forum reaffirmed the importance of strong governance structures and shared leadership in advancing the internal audit profession and ensuring its relevance in addressing Africa's Governance and accountability challenges.

The AFIIA Governance Forum concluded on a high note with a Cocktail Party held at The Intare Conference Arena, providing a

celebratory atmosphere that recognised the collaborative spirit and achievement of the Forum. The Cocktail Party not only marked the successful close of the Governance Forum but also reinforced a shared commitment to advancing excellence and unity within the internal auditing profession in Africa.

AFIIA UNIVERSITY

The AFIIA University was held alongside the Governance Forum, at Kigali Marriott Hotel. The sessions were designed to capacitate Internal Auditors with fundamental skills to enhance their auditing abilities of emerging risks, topical issues and technologies. The topics presented included the following:

- Global Internal Audit Standards: Understanding and Implementation
- Internal Audit's Role in Fraud Detection and Prevention
- Cybersecurity Audits: Best Practices and Challenges
- ESG Audits; Emerging Trends
- Communication and Reporting Skills for Internal Auditors
- Risk Based Auditing: Strategies for Enhanced Risk Management

THE AFIIA CONFERENCE

The Institute of Internal Auditors Botswana proudly participated at the 11th AFIIA Conference, which took place from the 28 – 30 May 2025 at The Kigali Convention Centre, Kigali Rwanda, under the theme, ***“Building Bridges, Inspiring Change.”*** The AFIIA conference brought together internal audit professionals, governance leaders, policymakers and stakeholders from across the continent. IIAB was proud to be represented by Ms. Gontle Khupe – President, IIAB and Mr. Lovemore Katukula – Past President IIAB, along with members of the IIAB that attended the Conference.

The Opening Ceremony started off on a vibrant note, with delegates treated to captivating performances from local singers and traditional dancers. The cultural showcase brought a sense of excitement and unity, setting a celebratory tone for the event while highlighting Rwanda's rich heritage.



Figure 4: Rwandan Traditional Dance Group

The Conference was officially opened by The Minister of State in Charge of the National Treasury, Honourable Godfrey Kabera. In His address, the Minister pledged his commitment to support and advocate for the advancement of internal audit, recognising it as a cornerstone of good Governance and organisational resilience. This pledge is in alignment with AFIIA's strategy and reinforces AFIIA's ongoing efforts to engage policy makers and professional bodies to drive legislative reforms that elevate the profession's credibility and impact.

The conference featured diverse technical presentations, panel discussions and workshops covering, but not limited to, emerging technologies and their impact on internal audit, ESG and sustainability reporting, public sector audit transformation, data analytics and digital audit tools as well as cybersecurity risks and audit response. Emphasis was made that internal audit must continue to evolve by embracing innovation and aligning its mandate with emerging organisational risks.



Figure 5: Honourable Godfrey Kabera, Minister of State in Charge of the National Treasury



Figure 6: Ms. Thuto Leswadula, Chief Internal Auditor at Boteti District Council & Former IIAB Board Member during break time

Speakers emphasized the need for internal audit functions to be empowered and fully integrate into governance structures, pressing that the internal audit profession should be recognised as a key advisor to the board, beyond compliance. Several speakers addressed region – specific challenges such as political interference, weak enforcement of Government codes and limited auditor independence. Success stories from selected countries, illustrated how reforms and ethical leadership commitment can yield results.

Based on the presentations and discussion, there was a consensus on the need for integrated risk management approaches and Boards were encouraged to fully engage with internal audit to identify and mitigate emerging risks. It was noted that there is a growing recognition of internal audit as a catalyst for

improved Governance and that professional Institutes must support this shift through advocacy training.

The conference served as a hub for peer engagement, with strong participation from National Institutes across Africa, Representatives from Global and Industry Professionals and Thought Leaders. Discussions focused on Cross- Border collaboration opportunities, standardisation of internal audit practices and professional development pathways for African auditors. There is appetite and momentum for a more unified African Internal Audit voice, with AFIIA playing a key coordinating role.

Signing of MOU Between AFIIA and IIA Global

A historic and remarkable milestone was achieved with the signing of a Memorandum of Understanding (MoU) between AFIIA and IIA Global, marking a significant step forward in the provision of support and capacity-building initiatives aimed at strengthening internal audit advocacy across the African continent. This strategic partnership comes at a crucial time, as several Institutes in Africa continue to face challenges related to legislation and regulatory recognition of the internal audit profession within their jurisdictions.



Figure 7: Signing of the MoU by Ms. Terry Grafenstine, Chair IIA Global Board of Director and Ms. Ruth Doreen Mutebe, Chair AFIIA

As part of this collaboration, a dedicated resource will be engaged to spearhead, manage, and coordinate the advocacy agenda for the continent, ensuring a unified and impactful approach towards elevating internal audit standards and influence across Africa.

IIA Botswana

IIAB played an active role throughout the conference. IIAB representatives actively contributed to the discussions, sharing local perspectives and learning from peers across the continent. The Governance discussions strongly resonated with the challenges and realities experienced in Botswana, particularly the need for:

- Strengthening independence of audit committees
- Increased investment in public sector Governance
- Greater visibility of internal auditors in decision – making forums



Figure 8: Ms. Gontle Khupe, President IIA Botswana during the session



Figure 9: Ms Thuto Leswadula, Chief Internal Auditor at Boteti District Council, proudly waving the Botswana flag

The IAB Board engaged in collaborative discussions with representatives from other Affiliates, exploring:

- Joint training initiatives
- Professional certification awareness
- Regional advocacy



Figure 10: Ms. Gontle Khupe, President IIA Botswana and Ms. Arlene - Lynn Volmink, CEO IIA South Africa after a successful meeting

Based on the deliberations, IIA Botswana made a commitment to the following actions:

- Continue to champion Governance training for internal auditors and Board members
- Develop partnerships with institutions to promote good governance practices
- Engage with policymakers to advocate for stronger internal audit, governance and risk frameworks in both public and private sectors
- Promote ethical leadership and transparency as a national agenda item
- Ensure knowledge sharing to disseminate insights gained from Board activities
- Drive innovation in internal audit methodologies through partnerships

The AFIIA Conference reaffirmed the vital role that internal auditors play in shaping resilient, transparent and accountable institutions. IIA Botswana remains committed to advancing these principles and strengthening governance across Botswana's institutions, in alignment with the broader AFIIA mission.



Figure 11: IIA Botswana and IIA South Africa after a successful meeting- Ms. Mabula, Mr. Mofokeng, Ms. Khupe, Ms. Volmink, Mr. Katukula, Ms. Ncoliwe



Figure 12: Ms. Gontle Khupe, President IIA Botswana during the session

IIAB Meeting With IIA Global

Ms. Khupe and Mr. Katukula had the privilege of meeting with IIA Global staff to engage in insightful discussions on the current developments within the internal audit profession, as well as to share IIAB's achievements and challenges. During the meeting, updates on membership growth and certification statistics were presented, and a critical topic of discussion were the changes and new requirements in the IIA certification programs, specifically CIA and IAP.

The IIAB team highlighted its successful initiatives in Botswana during the May celebrations, including the CAE and Audit Committee Chairpersons' Breakfast Session, the IIA Marathon, and the IIA Walk. IIA Global staff commended IIAB for its commitment to promoting and advocating for internal audit, expressing admiration for the remarkable growth of the Institute given the relatively small internal auditor population in Botswana.

Furthermore, IIA Global emphasized the importance of amplifying IIAB's voice and presence in regional and global forums through consistent participation, leadership, and knowledge sharing. This encouragement aligns with IIAB's ongoing initiatives to position Botswana as a strong contributor to the internal audit profession on the global stage.

AFIIA Annual General Meeting

The AFIIA Annual General Meeting was a key official segment of the conference, convening Affiliate Leaders from Institutes in Africa. The AGM served as a platform to review AFIIA's strategic direction, operational progress, governance matters and regional collaboration efforts as well as to vote for the new AFIIA Governing Council. Ms. Gontle Khupe, President IIAB and Mr. Lovemore Katukula, Past President IIAB, represented Botswana, with Ms. Khupe voting on behalf of the IIAB as the Top Elected Officer of the IIAB.

The AFIIA Governing Council officially assumed office on the 1st July 2025. The following Leaders were voted into the Governing Council and sworn in by the Nominations Committee:

- Chairman: Ms. Thokozile Margaret Kuwali, Malawi
- Executive Secretary: Dr. Zelia Njeza, President IIA Tanzania
- Treasurer: Mr. Lubinda Namiluko, Zambia
- Vice Chair Southern Africa: Mr. Tafireyi Nyamazana, President IIA Zimbabwe
- Vice Chair East Africa: Mr. Fred Mugunga, Rwanda
- Vice Chair Central Africa: Mr. Thany Kabangu Banza, DRC Congo
- Vice Chair West Africa: Ms. Harriet Karikari, Ghana
- Vice Chair North Africa: Ms. Deyaa Abbad El Andaloussi, President IIA Morocco
- Three Large Affiliates: Ms. Lusanda Ncoliwe, President IIA South Africa
- Three Large Affiliates: Ms. Lillian Wangechi Mwangi, President IIA Kenya
- Three Large Affiliates: Mr. Simon – Jude Mmayie, President IIA Nigeria
- Immediate Past Chairman: Ms. Ruth Doreen Mutebe, Uganda



Figure 13: Newly elected AFIIA Governing Council

The AFIIA Chair further announced and congratulated all nominated African Representatives on the IIA Global Board of Directors, Global Committees and Internal Audit Foundation Board of Trustees. The IIAB is proud to congratulate Dr. Lesedi Lesetedi for her nomination into the Global Guidance Council and Ms. Kagiso Khutsafalo for being nominated into the Institute Relations Committee.

As part of the AFIIA Conference proceedings, a special session was held to celebrate and honour the outgoing Governing Council and Committee Members for their dedicated service, leadership, and contributions to the advancement of the internal audit profession in Africa. Their efforts were acknowledged as instrumental in driving key initiatives and strengthening AFIIA's presence regionally and globally.

The Institute of Internal Auditors Botswana would like to specially recognise Mr. Lovemore Katukula for his dedicated service on the AFIIA Advocacy Committee. His contributions have been invaluable in advancing the Institute's mission to promote and strengthen internal audit advocacy within Africa and Botswana.



Figure 14: Mr Lovemore Katukula, Past President IIA Botswana receiving a certificate from Ms. Ruth Doreen Mutebe, AFIIA Chair, for representing Botswana by serving on the AFIIA Advocacy Committee

Gala Dinner

The AFIIA Gala Dinner was the highlight of the conference, providing an elegant and memorable evening for delegates as we came dressed in our traditional attire, representing our respective countries. Delegates were treated to a delightful program featuring inspiring speeches, awards recognising outstanding contributions to the profession, and vibrant cultural performances that showcased the rich heritage of Africa. Delegates danced the night away, embracing the vibrant atmosphere and celebrating the collective achievements of the internal audit profession in Africa. The evening was marked by laughter, music, and shared moments of fun, fostering strong bonds and a sense of unity among attendees. This joyous celebration, perfectly complemented the conference's spirit of collaboration and commitment to advancing the profession across the continent.



Figure 15: Botswana Delegates in their traditional attire at the Gala Dinner - Ms. Gontle Khupe, Ms. Thuto Leswadula, Mr. Lovemore Katukula, Ms. Tshepo July

12th AFIIA Conference 2026

AFIIA announced that the next Conference, will be held in the vibrant city of Cape Town, South Africa from the 25 – 30 May 2026. The President of IIA Rwanda, Mr. Fred Twagirayezu officially handed over the South African flag to the President of IIA South Africa Ms. Lusanda Ncoliwe, a symbolic gesture, representing the beginning of a continuing journey. AFIIA 2026 promises to be a pivotal gathering for internal audit professionals across the continent, offering unparalleled opportunities for learning, networking, and sharing best practices. Ms. Ncoliwe, President IIA South Africa called all Southern African Delegates to the stage, a powerful gesture that highlighted the spirit of inclusion and regional unity. This moment fostered a strong sense of camaraderie among delegates and reinforced the importance of collaboration across Southern Africa in advancing the internal audit profession.



Figure 16: The President of IIA Rwanda, Mr.Fred Twagirayezu handing over the South African Flag to The President of IIA South Africa, Ms. Lusanda Ncoliwe



Figure17: Southern African Delegates on stage during the handover

CONCLUSION

The 11th AFIIA Conference 2025 and related events served as a remarkable platform for knowledge sharing, collaboration, and celebration of the internal audit profession across Africa. The conference reinforced the strategic importance of internal audit in shaping Africa's future. IIA Botswana team returned from Kigali energised, connected and equipped with fresh perspectives to continue elevating the profession locally.

“Attending the AFIIA Conference was both an inspiring and enriching experience. It was a privilege to engage with fellow professionals from across the continent, exchange ideas, and collectively reflect on the future of internal auditing in Africa. The level of insight, collaboration, and commitment displayed throughout the event reaffirmed my confidence in the strength and unity of our profession. I return home motivated, with renewed energy to continue advancing the internal audit agenda in Botswana and beyond”, says Gontle Khupe – President, IIA Botswana.

The Institute of Internal Auditors Botswana remains committed to promoting excellence in internal auditing and Governance in Botswana and across the continent.



Figure 18: Botswana Delegates - Mr. Lovemore Katukula, Mr. Mpho Gibe, Ms. Thuto Leswadula, Mr. Blessing Shumbamhini, Ms. Gontle Khupe, Mr. Banoti Butale