

3RD AFIIA LEADERSHIP WORKSHOP 2025 REPORT



12 – 14 March 2025

Accra, Ghana

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**The Institute of
Internal Auditors**
Botswana

EXECUTIVE SUMMARY

The African Federation of Institutes of Internal Auditors (AFIIA) in collaboration with The Institute of Internal Auditors Ghana, hosted the **3rd Leadership Workshop Forum** in Accra, Ghana, from the 12 – 14 March 2025 at Kempinski Hotel under the theme, ***“Enhancing Strategic Growth and Partnership”***. This gathering brought together top internal audit leaders across Africa to discuss Governance, Strategic Leadership and the Future of Internal Auditing. Through this forum, participants shared knowledge, good practices; exchanged new ideas and innovations and networked.

ABOUT AFIIA

AFIIA is an associated regional organisation of the IIA Global, that facilitates the coordination and implementation of development initiatives across the national institutes. AFIIA maintains a unified voice of the members of the African Continent on common issues, to collaborate in a manner which best serves the interest of all African IIA members and is an advocate to the enhancement of the internal audit profession.

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 assist in ensuring the growth of the local institutes in each of the African countries.

Value Proposition

AFIIA’s value proposition to member institutes is that they would benefit from its strategic activities such as:

- Creating a unified voice for internal audit on the continent.
- Building relationships with key stakeholders on the continent that may have a profound impact on the profession.
- Providing platforms that enable collaboration and leveraging off economies of scale.
- Providing avenues for the mentorship of upcoming or struggling institutes.

A stronger AFIIA would translate in a stronger profession on the continent, which in turn would translate in growth for the local institutes.

ABOUT THE LEADERSHIP WORKSHOP

The 3rd Leadership Workshop brought together Affiliate Leaders across the African Institutes to develop and enhance the leadership skills of Affiliate leaders and focused on building strategic capabilities to lead institutes effectively and add greater value to the growth of the institutes. The Workshop also created a platform to collaborate, share insights and learn from each other.

The workshop was aimed at achieving the following objectives:

- Supporting and developing the capacity of Affiliate Leaders, CEO's and Administrators
- Providing a platform for Affiliate Leaders, CEO's and Administrators to learn from each other and find solutions for challenges faced in Africa
- Facilitating mentorship within AFIIA
- Facilitating exchange programs and study tours among Affiliates to allow for accelerated learning
- Increasing collaboration opportunities among Affiliates

Introduction to the Forum

The workshop was opened by Mr. Joseph Dakora Zumasigee, President IIA Ghana, who welcomed us as the host. He reiterated that as Africans, we have common problems and if the internal audit function were effective across our continent, this would help countries develop through professionalism and good controls. He mentioned that we cannot expect our continent to develop, if we don't collaborate.



This was followed by an address from Mrs. Ruth Doreen Mutebe, Chairman AFIIA, focusing on the objectives of the Workshop. She mentioned that the move to share ideas amongst the continent will help encourage coordination and harmonisation. A guest appearance was made

by Mr. Eric Oduro Osae, Director General of the Internal Audit Agency Ghana. In his speech, he described the role of internal audit in the development of Africa as indispensable. He encouraged the Public and Private Sector to partner with their National Institutes. He also urged internal auditors to get their certifications and actively participate in trainings and

events. In closing, Mr Osae advised internal auditors to enrol as members of their respective Institutes, in order to receive the best value addition to their profession.

AFIIA Secretary General, Dr. Zelia Njeza called on all internal auditors to unite as its vital for championing the advancement of financial governance across Africa. She mentioned that AFIIA is drafting an Advocacy Strategy, to guide its members across the continent, in order for Institutes to use to engage their respective Government and Stakeholders. The Advocacy Strategy addresses the need for engagements with the Government and Stakeholders, in order to grow the profession in each member Institutes in Africa. Dr. Njeza mentioned that AFIIA has come up with a model and is working on a Framework, endorsed by IIA Global, to assist Member Institutes in their Legislation process.



AFIIA Vice Chairman Representing Western Africa Region, Mrs. Harriet Karikari, mentioned that AFIIA members are from different countries and that each Institutes' maturity levels are different. She encourages us to use this platform to learn from each other and encouraged us to form strong relationships and build on the success stories in order to implement change in our Institutes.

INSTITUTE OF INTRNAL AUDITORS BOTSWANA

Ms. Gontle Khupe, President IIA Botswana participated in the Workshop, where she described the event as "Insightful". "I truly believe that it is important to not only participate in events but to use such a platform and opportunity to build relationships with other Affiliates in order to foster growth, knowledge sharing and improving the effectiveness of driving internal audit in Botswana", she states. "These relationships enhance credibility, collaboration and influence, ultimately strengthening the role of internal audit in our society as well as positioning the IIAB for success. It is my mission and mandate to place Botswana on the map and to be a top leader in the audit profession. Botswana has the capability and abilities to set the standard in which all other



institutes should operate but it's important that we participate actively so that we don't just "hear the voice" of other Institutes but to ensure that **our** voice is also heard and that our Institute is recognised as a top leading Institute."

LEADERSHIP WORKSHOP DISCUSSIONS

The agenda was loaded with topics such as, ***"New Artificial Intelligence Developments Associations Need to Know"***, which focused on how AI is transforming the internal audit function, AI Trends, How AI can be integrated as well as important factors to consider.

The first panel discussion was centred around, ***"Stakeholder Management and Advocacy"***. The panel was Moderated by Mr Leonard Okoth, President IIA Kenya and the panellists where Mrs Harriet Karikari, Past President Ghana, Dr Zelia Njeza, President IIA Tanzania and Richard Ntim, Past President IIA Ghana. The panellists reminded us that internal audit does not work in isolation and that it is important to identify and engage our stakeholders. The key takeaway was that trust is important and that we need to question whether our institutes are seen as trusted advisors. Advocacy should be the backbone of our institutes and that we need to work closely with Government and our stakeholders to grow the profession of internal auditors in Africa. A key takeaway was that advocacy is an investment and that we need to invest in our growth.

Amongst other topics were:

- The Value-Added Proposition: Protecting Members, Enhancing Benefits
- AFIIA Affiliate Capacity Building Strategy
- Effective Public Speaking for Executives
- Identifying and Tackling Challenges to Affiliate Growth and Survival: Best Practices from a Mature Affiliate

Ms. Emely Katz, Director Affiliate Engagement IIA Global presented on How to Elevate Service Deliver, which focused on the strategies for achieving excellence and how AFIIA contributed to the Global network.



IIA Botswana President Panel Discussion

Ms. Gontle Khupe, President IIA Botswana, participated in a panel discussion titled, ***"Effective Governance for Affiliate Success: Best Practices"***. She was joined by Mr. Kwadwo Mpeani, Retired Senior Partner Ernst & Young Ghana and Mr. Eric Yankah, Past Chairman AFIIA, moderated by Mr Lawrence Quartey, Principal Corporate Communication and Branding at VRA Ghana.

Ms. Khupe shed light on IIA Botswana's growth, focusing on Leadership, Oversight and Stakeholder Engagement. When asked to share her views on whether effective governance is a "Holy Grail" concept in Africa (many organisations in Africa are finding hard to achieve), she explained that effective governance is indeed a critical issue in Africa but she wouldn't not necessarily describe it as a "holy grail"- an unattainable idea but rather a work-in-progress with both significant challenges as well as promising developments.

She expanded on the challenges and made mention to the following:

- **Weak Institutional Frameworks:** Some organisations lack strong regulatory and oversight mechanisms.
- **Corruption and Ethical Concerns:** Fraud, mismanagement and lack of transparency can undermine governance.
- **Limited Capacity and Resources:** Numerous Organisations lack skilled personnel, technology and financial resources to implement best governance practices.
- **Political and Economic Instability:** Governance structures are often influenced by shifting political landscapes and economic constraints.

Ms. Khupe also recognised progress and opportunities:

- **Strengthening Regulatory Frameworks:** Government and professional bodies are improving corporate governance codes and enforcement. She made reference to how the Botswana Stock Exchange, Code of Best Practice on Corporate Governance provides a framework for companies to implement effective governance practices, promoting transparency, accountability and ethical conduct. She expanded on the key aspects being the Board composition and responsibilities; the establishment of audit committees; the encouragement of robust risk management frameworks, as well as the importance of stakeholder engagement.
- She explained that even though King IV Report on Corporate Governance is not legally binding, Botswana aligns with international standards by referencing King IV. She mentioned that companies are encouraged to adopt these principles to enhance corporate governance, thereby attracting investment and contributing to the country's economic development.
- Ms. Khupe spoke about how the African Union and African Development Bank are always working on governance reforms through initiatives like the African Peer Review Mechanism (APRM) to assess and improve governance at country level and that the Southern African Development Community (SADC) Guidelines on Corporate Governance provide recommendations for countries in Southern Africa, and therefore encouraged AFIIA to partner with these institutions.

Ms. Khupe concluded by expressing that in order to move forward, the right solutions for effective governance have to be implemented. She stated that strong governance starts with ethical leadership and that capacity building for internal auditors should be seen as an investment and not an expense. She stated that laws and regulations should be actively enforced and encouraged public – private partnerships to promote good governance practices. "With the right strategies, leadership and institutional reforms, governance can be

strengthened to drive sustainable development and economic growth across the continent.” she stated.



The panellists shed light on the processes followed in approving and implementing major decisions and policies, by ensuring that this aligns with the Institutes mission of promoting transparency, accountability and good governance. The panellist touched on the critical role of fostering a culture of integrity and ethical behaviour within the internal audit profession and the broader corporate landscape, taking into consideration the following:

- **Setting the tone at the top:** It's paramount that the Institutional Board upholds the highest ethical standards, demonstrating transparency and accountability.
- **Strengthening ethical standards and professional guidance:** The Institute should actively promote the International Professional Practices Framework (IPPF) and the IIA Code of Ethics, ensuring internal auditors adhere to the principles of integrity, objectivity, confidentiality and competency.
- **Capacity building:** Institute should provide continuous professional education as well as ethics training program to equip internal auditors with the knowledge and skills to uphold ethical standards in their work.
- **Advocating for stronger corporate governance and accountability:** Institute are encouraged to engage with regulators, policy makers and corporate leaders to advocate for policies that promote transparency, accountability and good governance.

- **Monitoring and enforcing compliance:** Ensuring that members comply with the Global Standards and IIA Code of Ethics and taking corrective action when violations occur.

The panellists shared that monitoring team performance is essential for ensuring productivity, accountability and continuous improvement and that institutes should strive to use a combination of structured processes, technology and regular engagement to track progress and support the team effectively. This includes setting clear goals and expectations, regular check-ins and performance reviews, using performance metrics and KPI's, encouraging open communication and feedback, leveraging technology as well as recognising achievements and providing development opportunities.



Workshop Discussions

The Leaders present formed group and deliberated on the IIA's commitment to protecting and ensuring the well-being of members and staff. The discussion was centred around identifying and prioritising member well - being as well as creating a supportive environment that will enable members to thrive. The seven major areas identified were:

- Governance systems
- Privacy Protection and Cyber Security
- Legal Protection
- Social, Mental and Emotional Well – Being
- Environment, Health and Physical Safety
- Financial and Career Protection
- Advocacy Protection

The leaders discussed the specific parameters requiring the Institutes attention; and recommended solutions as well as identifying existing member benefits that need improvement. To fulfil the objective of protecting members, the IIA will implement a strategy that addresses multiple facets of member protection, which will be consolidated and shared based on the discussions that were held.

CONCLUSION OF WORKSHOP

The Leadership Workshop was closed off by Mr. Joseph Dakora Zumasigee, President IIA Ghana, who thanked the leaders for attending and echoed the discussions that took place. Mrs Ruth Doreen Mutebe encouraged active participation in Leadership Workshops and encouraged Affiliate Leaders to prioritise such opportunities.

Ms. Khupe was highly motivated by the events. She states, “I have attended 3 AFIIA conferences but this is the first time Botswana participates in this specific Leadership Forum and this is my first time participating in such an engagement as I am new to Presidency. Not only did I learn a lot about AFIIA and their expectations from Institutes, but I built strong relationships within the AFIIA network, that will aid me in developing the IIAB with my team. A conference gives you the opportunity to network with multiple people, seek sponsorship and learn but this platform provides a different type of cohesion as it is limited to Affiliate Leaders. I have gained close contact with AFIIA and all Institute Leaders that were present. I am humbled that AFIIA saw it fit for me to participate in a panel discussion, as a new Leader, amongst strong industry experts. I am excited for the future of internal audit in Botswana and I cannot wait to grow the institute.”

The delegates were given a tour of the IIA Ghana office, which left them gasping for air, says Ms. Khupe, “The IIA Ghana is a mature Institute, with operational staff and should be the benchmark. We can learn a lot from IIA Ghana and I am happy that we have built a solid relationship with them. IIAB is growing and will continue to grow and I truly believe that in 2-3 years, IIA Botswana will be capable of hosting a Leadership Forum”, she states.

WORKSHOP TOURS

At the end of the first day, the delegates were treated to a surprise visit to the Kwame Nkurumah Musuem by the IIA Ghana where they were educated on the life and achievements of Mr Kwame Nkurumah and toured the facilities. The IIA Ghana then finished off with a dinner at a Local Restaurant where delegates enjoyed Ghanaian food.

At the end of the second day, AFIIA treated the delegates to a dinner at a local pub. The delegates were told to dress up and enjoyed an evening of jazz and good food.

At the end of the Workshop, IIA Ghana organised a tour for the delegates, where they travelled to the Eastern part of Ghana. The tour started off at a Cocoa Plantation where they learnt about cocoa beans and the process of making chocolate. The team then made their way to Bansa Eco Park, where they were suspended high above the forest floor as they experienced the adventure of the Canopy Walk, 41 metres above the ground, comprising of

7 canopies, 410 metres across. “You realise how beautiful nature is, when you’re high above the ground.” says Ms. Khupe.

The team then made its way to Safari Valley, where they enjoyed a late lunch and walked through the park and came close to wildlife and nature. As the team made their way to Accra back that evening, they reflected on all the memories and said their goodbyes as this was the final day.



Upon reflection of the experience Ms. Khupe shared the following sentiments, “I highly recommend internal audit and becoming a member. I can’t think of any society that actively engages its members and pools leaders to come together across the world on a frequent basis. Our top mandate is to perform exceptionally and produce results but, in the process, lifelong connections and relationships are formed and that is the beauty of our profession. Each time I participate in an event, I’m reminded how much I love IIA Botswana and re-confirm my commitment to serving this Institute wholeheartedly.”

MEDAASE GHANA!!!