



AFRICAN FEDERATION OF INSTITUTES OF INTERNAL AUDITORS

Internal Audit & The integrated approach,
a governance and performance enablers

JUNE 27-28, 2018

HOTEL FOUR SEASONS CASABLANCA

PRESENTATION OF IIA & AFIA

2018





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CASABLANCA



- Established in 1985
- Founding member of the Francophone Union of Internal Auditors (UFAI) since 1989,
- Member of the International Institute of Internal Auditors (IIA) since 1991,
- Member of the African Federation of Internal

- Audit Institutes (AFIIA),
- Member of the European Confederation of Internal Audit Institutes (ECIIA) since 1997,

The institute brings together the internal auditors of the public and private sectors.



THE MAIN OBJECTIVES SOUGHT BY OUR INSTITUTE

- 1.To develop** the principles, systems and methods of Audit and Internal Control within companies and public or private organizations
- 2.Better define,** promote and enhance the Internal Audit profession through sustained training activities and information
- 3.Create and maintain** between its members links of friendship that can foster communication

and the sharing of expertise, knowledge and experience

4.Establish and maintain relations with the services of the Administration, the body of Higher Education, the Media and the National and International Associations and Audit Institutions

5.Develop any activity related to the field of Internal Audit



ACHIEVEMENTS OF IIA MOROCCO

- The organization of seminars, rich and varied with massive participations followed by executives of an excellent level and from a very important companies of the place representing various sectors of the national economy.
- The acquisition of an office object of the headquarters of the association. This local has a computer and audiovisual equipment as well as a richly endowed library of books dealing with internal audit and neighboring trades.
- The creation of the examination center for preparation, passing and obtaining CIA certificate (Certified Internal Auditor) in Morocco. This implementation allowed a significant number of Moroccan Internal Auditors to be certified CIA from their country.
- The signature of collaboration agreements for the promotion of Internal Audit with institutions of higher education.

ORGANIZED EVENTS

1991 : National Symposium under the theme: **"Internal Audit: Efficiency and Progress"**

1993 : **International** Conference under the High Patronage of His Majesty the King under the theme: **"Audit: The change"**

1997 : International Conference under the High Patronage of His Majesty the King in collaboration with the UFAI (Francophone Union of Internal Audit) under the theme: **"Internal Audit: What practice for the 21st century"**

2001 : International Conference under the High Patronage of His Majesty the King in collaboration with the European Confederation of Institutes of Internal Auditing under the theme: **"Internal Audit and Management of Complexity"**

2005 : Conference-debate on the occasion of the 20th anniversary under the theme: **"What synergies for the components of Governance, Risk Management, Internal Control and Audit"**

2008 : Conference-debate under the theme: **"Internal Audit and Governance"**

2010 : International Symposium under the High Patronage of His Majesty The King under the theme: **"Internal Audit: Activity with high added value"**

2013 : 1st Maghreb Symposium under the theme **"Internal Audit, pillar of good governance"**

2015 : IIA Morocco's 30th anniversary conference under the theme **"Internal Auditing in the face of new challenges"**

PRESENTATION OF IIA GLOBAL

THE INSTITUTE OF INTERNAL AUDITORS

Established in 1941, The Institute of Internal Auditors (IIA) is an international professional association with global headquarters in Lake Mary, Florida, USA. The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator. Members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security.



MISSION OF IIA

The mission of The Institute of Internal Auditors is to provide dynamic leadership for the global profession of internal auditing. Activities in support of this mission will include, but will not be limited to

- Advocating and promoting the value internal audit professionals add to their organizations.
- Providing comprehensive professional educational and development opportunities, standards and other professional practice guidance, and certification programs.
- Researching, disseminating, and promoting knowledge concerning internal auditing and its appropriate role in control, risk management, and governance to practitioners and stakeholders.
- Educating practitioners and other relevant audiences on best practices in internal auditing.
- Bringing together internal auditors from all countries to share information and experiences.

CERTIFIED INTERNAL AUDITOR (CIA)

As the only globally recognized certification for internal auditors, becoming a Certified Internal Auditor® (CIA®) is the optimum way to communicate understanding of The IIA's Standards and how to apply them.

Adding the CIA credential to your resume, LinkedIn profile, and business card will help you stand out and demonstrate you are:

- A true expert who understands and can apply The IIA's Standards.
- A stronger, more competent professional.
- Equipped for career-advancing opportunities.
- A credible and trusted internal auditor.
- Differentiated from your peers.

OTHER CERTIFICATES DELIVERED BY IIA

- Certification in Control Self-Assessment (CCSA)
- Certified Government Auditing Professional (CGAP)
- Certified Financial Services Auditor (CFSA)
- Certification in Risk Management Assurance (CRMA)



CIA Certified Internal Auditor®

PRESENTATION OF AFIIA

THE AFRICAN FEDERATION OF INSTITUTES OF INTERNAL AUDITORS

AFIIA was created in May 2009 to provide a non-political, unified voice of the members of the African Continent on common issues, to collaborate in a manner which will best serve the interest of all African IIA members, and to promote and develop an effective internal audit profession supported by strong, recognized institutes.

AFIIA is an associated regional organization of the IIA Inc. that facilitate the coordination and implementation of development initiatives by working with its constituent member national institutes to advocate and enhance the profession.



OBJECTIVES OF AFIIA

To provide a unified voice of the members of (from) the African Continent on common issues, to collaborate in a manner which will best serve the interest of all African IIA members, and to assist, strengthen and facilitate the development of the various national Institutes to promote and develop an effective internal audit profession supported by strong, recognized national institutes. Thus value will be added to all

stakeholders in the private and public sectors, by improving risk management, internal control and governance in all organizationse efficace soutenue par des organisations nationales fortes et reconnues Ainsi, la valeur sera ajoutée à toutes les parties prenantes dans les secteurs privé et public, par l'amélioration de la gestion des risques, le contrôle interne et la gouvernance dans toutes les organisations.

MEMBER INSTITUTES OF AFIIA

-  SOUTH AFRICA
-  ANGOLA
-  ALGERIA
-  BOTSWANA
-  CAMEROON
-  COTE D'IVOIRE
-  EGYPT
-  ETHIOPIA
-  GHANA

-  KENYA
-  LESOTHO
-  MALAWI
-  MALI
-  MAURITIUS
-  MORROCO
-  MOZAMBIQUE
-  NIGER
-  NIGERIA

-  RWANDA
-  CONGO R.D.C.
-  SWAZILAND
-  TANZANIE
-  TOGO
-  TUNISIA
-  UGANDA
-  ZAMBIA
-  ZIMBABWE



CONFERENCE AFIIA 2018

THE PROJECT

The African Conference of Internal Audit is a large-scale international event bringing together audit and internal control professionals from African countries, both French and English speaking countries, as well as from Europe, North

America, the United States and Middle East.

For its 5th edition, AFIIA has chosen IIA-Morocco AMACI to organize this conference, taking into account the success of its previous national and international conferences and symposiums.

FINALITY OF THE CONFERENCE

The conference will be an exchange event and an opportunity for the sharing of experience between internal audit professionals from different business sectors and different geographical and cultural environments.



TECHNICAL SHEET OF THE EVENT

Title: The 5th African Conference on Internal Audit

Theme: Internal Audit & The integrated approach, a governance and performance enablers

Dimension : A national and international goal

Location: "Four Seasons" Casablanca - Morocco

Date : 27-28 June 2018

Organizer: IIA MAROC – AMACI

Partners: Audit firms - Software publishers - Economic press - Radios - TV - Schools of higher

education - Banks - Insurance - Telecom Operators - Large national groups.

Target: Directors and executives of auditing, compliance, inspection and risk management entities in the public and private sectors, as well as directors and officers, magistrates of the court of auditors, general inspectors of finance and general inspectors of ministries .

Funding sources: Participation fees and sponsorship

THE FORUM

The forum will be held on June 26, 2018, and will bring together different decision makers, namely:

- General Directors;
- Members of audit committees;

- Audit Directors;

To discuss topics related to governance, the functioning of audit committees and interactions between Audit Departments, General Management, Audit Committees and Boards of Directors.

LIST OF ELECTED MEMBERS OF IIA MOROCCO

NAME	ORGANIZATION	ROLE IN THE COMMITTEE
MOUNIM ZAGHLOUL	IIA MOROCCO	President
MOHAMED BARNIA	IIA MOROCCO	General Secretary
MOUNIR HARITANE	IIA MOROCCO	Vice-President in charge of Training
RABII ABOUAMAMA	IIA MOROCCO	Treasurer & VP in charge of Research and Development
SAMI RIFKY	IIA MOROCCO	Vice-President in charge of Communication, Publication & Documentation
SIHAM BERBAY	IIA MOROCCO	Vice-President in charge of Certification
YOUNESS ABDELAOUI	IIA MOROCCO	Vice-President in charge of Relationship with higher Education

LIST OF ELECTED MEMBERS OF AFIIA

NAME	ORGANIZATION	ROLE IN THE COMMITTEE
ERIC YANKAH	IIA GHANA	President
MOHAMED BARNIA	IIA MOROCCO	Senior Vice President
BOEMO WILLIAM MABOANE	IIA BOTSWANA	General Secretary
ACKSON BANDA	IIA MALAWI	Treasurer
KADIATOU KONATE	IIA MALI	Vice President Representing Western Africa Region
DANIEL NYAGA	IIA KENYA	Vice President Representing Eastern Africa Region
EMILE KAKESSE	IIA CONGO RDC	Vice President Representing Central Africa Region
MOUNIM ZAGHLOUL	IIA MOROCCO	Vice President Representing Northern Africa Region
ESTHER HAAMAUNDU	IIA ZAMBIA	Vice President Representing Southern Africa Region
PARITY TWINOMUJUNI	IIA UGANDA	Past Chairman
KAFASO MILLINGA	IIA TANZANIA	Secretariat Manager
ENNA VICTOR	IIA TANZANIA	Secretariat Director

GENERAL SCHEDULE FOR THE AFIIA 2018 WEEK IN CASABLANCA JUNE 25-28, 2018

MONDAY	JUNE 25	AFRICAN INSTITUTES 2018 LEADERSHIP ACADEMY <i>(Invited Institute Leaders only) hosted by IIA Global</i>
MONDAY	JUNE 25	AFIIA GOVERNING COUNCIL MEETING
TUESDAY	JUNE 26	AFRICAN INSTITUTE ADMINISTRATORS & CEOS ROUNDTABLE <i>organisée par IIA Global (Seuls les Administrateurs des instituts sont invités)</i>
TUESDAY	JUNE 26	BOARD, CEO & CAE GOVERNANCE FORUM <i>(Open Event by Registration & Subscription only)</i>
TUESDAY	JUNE 26	AFIIA GENERAL ASSEMBLY <i>(Accredited Institute Delegates only)</i>
WEDNESDAY	JUNE 27	5TH AFIIA CONFERENCE 2018 DAY 01 <i>(Open Event by Registration & Subscription only)</i>
WEDNESDAY	JUNE 27	AFIIA 2018 GALA NIGHT/ DINER GALA AFIIA 2018 <i>(Delegates & invited Guests only)</i>
THURSDAY	JUNE 28	5TH AFIIA CONFERENCE 2018 DAY 02 <i>(Open Event by Registration & Subscription only)</i>

BOARD, CEO & CAE GOVERNANCE FORUM TUESDAY JUNE 26, 2018
WORKSHOP FACILITATED BY LEADERS FROM IIA GLOBAL & INTERNAL AUDIT
For Board Members, MDs & CEOs and Chief Audit Executives
THEME: Internal Audit for an effective Governance and enhanced Performance

TUESDAY JUNE 26, 2018

SCHEDULE	WORKSHOP PROGRAM	
08H00 - 08H30	REGISTRATION OF PARTICIPANTS	
08H30	WORKSHOP OPENING	• Mounim Zaghoul, President, IIA-Morocco
08H40	Welcome Remarks	• AFIIA Chairman – Eric Yankah
08H50	A Word from the IIA Global Chairman	• Naohiro Mouri, Chairman-IIA Global
09H30	Internal Audit a Strategic and a Trusted advisor for the Board and the Audit Committee	• Special Guest (IIA Global)
10H15	HEALTH BREAK & PHOTO OPPORTUNITY	
10H45	PANEL DISCUSSION : Getting Synergies from the Internal Audit coordination of all Assurance functions	• Angela Witzany, Past Global Chair & Chair, IIA African Advisory Council • Speaker 2: One major CEO from Morocco private Sector • Speaker 3: One major CEO from Morocco Public Sector • Moderator : Tommaso Capurso – President of UFAl
12H00	THE CHIEF AUDIT EXECUTIVE: Audit Leadership to provide Integrated Assurance & contribute to Value creation for strengthening Governance of our Institutions	• An experienced Chief Audit Executive
12H30	A journey From Compliance to Maturity and Performance	• (Louis Vaur) IFACI Certification
13H00	PANEL DISCUSSION : A New Club for the CAE's of the Moroccan Certified Internal Audit Departments: Tributes and Testimonies	• Panelists from OCP, CDG, Maroc Telecom, BCP, BKAM • Moderators: Mounim Zaghoul & Louis Vaur President of IFACI Certification
13H40	LUNCH	

THE 5TH AFIIA INTERNAL AUDIT & GOVERNANCE CONFERENCE, 2018 CASABLANCA, MOROCCO - 27-28 JUNE, 2018
UNDER THE THEME : "INTERNAL AUDIT & INTEGRATED APPROACHES, GOVERNANCE AND PERFORMANCE ENABLERS"
CONFERENCE DAY 1: WEDNESDAY JUNE 27, 2018
"From Strategic to Operational, what Governance and Performance Control Mechanisms?"

WEDNESDAY JUNE 27, 2018

SCHEDULE	ACTIVITIES	
07H30 - 08H30	Registration of participants	
	OPENING PLENARY SESSION	
08H30 - 10H00	Welcome, Mounim Zaghoul, President, IIA-Morocco Chairman of AFIIA, Eric Yankah President of the UFAl, Tommaso Capurso Chairman of the Board, IIA-Global-Naohiro Mouri The Head, Moroccan Court of Audit / Central Bank Governor Official Conference Opening, Representative of the Kingdom of Morocco - <i>Official photo of the opening session</i>	
	GENERAL SESSION 01	
10H05 - 10H45	G01: From strategic to operational, what governance and performance control mechanisms? Integrated Thinking & the New COSO ERM 2017 framework: A path from Vision, Mission and Strategy towards performance. What implementation at National and Sectorial levels?	
10H45 - 11H15	HEALTH BREAK	
	GENERAL SESSION 02	
11H15 - 11H55	G02: Impact of the 3LoD model & of the new COSO ERM 2017 Framework on GRC Programs	
	GENERAL SESSION 03	
11H55 - 12H35	G03: Beyond the classic Audit Universe, the Audit Multiverse and the Dynamic Audit Plans (Tommaso Capurso, President UFAl)	
	GENERAL SESSION 04	
12H35 - 13H00	G04: Time with the Sponsors	
13H00 - 14H00	LUNCH BREAK	

SESSION 05: CONCURRENT TRACKS

SCHEDULE	TRACK 1: BANK & FINANCIAL SECTOR Room: Atlantic*	TRACK 2: PRIVATE SECTOR Room Mediterranean* or Mogador	TRACK 3: PUBLIC SECTOR Room Mogador* or Mediterranean*
14H00 - 14H30	S05.1.1 <i>Prerequisites and challenges for expressing a global audit opinion on Governance, Risk management and Compliance</i>	S05.2.1 <i>What are today the leading factors to enhance value creation by a performant Internal Audit department?</i>	S05.3.1 <i>Role of legislation in the effectiveness and independence of Internal Audit in the public sector</i>
14H35 - 15H05	S05.1.2 <i>How to integrate risk management with other assurance functions in the bank sector?</i>	S05.2.2 <i>The "cindynics", a systemic science of danger, to better understand, analyze or prevent catastrophes. Application to aeronautics and Fukushima accidents</i>	S05.3.2 <i>Public Governance: the chains of responsibility and control for a performant system of accountability</i>
15H10 - 15H40	S05.1.3 <i>How to balance the effective management of regulatory compliance with the search of performance?</i>	S05.2.3 <i>From the combined assurance to the global assurance: a smart interaction among Control activities</i>	S05.3.3 <i>"Internal Audit Capability Model (IA-CM)" for the public sector"</i>
15H45 - 16H15	HEALTH BREAK		
16H15 - 16H45	S05.1.4 <i>The effectiveness of KPI's and KRI's in performance monitoring and proactive risk management in bank's internal control system: Benefit of the application of the Balanced Score Card as a leading dashboard.</i>	S5.2.4 <i>Flexible audit plans: trade-off between known strategic invariants and ... ignorance</i>	S05.3.4 <i>Changing the paradigm for increased value and Accountability: from "control based" to "risk based" and finally "objectives based" auditing.</i>
16H50 - 17H05	S5.1.5 Sponsor Time Slot available	S5.2.5 Sponsor Time Slot available	S5.3.5 Sponsor Time Slot available
17H10 - 17H25	S5.1.6 Sponsor Time Slot available	S5.2.6 Sponsor Time Slot available	S5.3.6 Sponsor Time Slot available
17H30 - 17H45	S5.1.7 Sponsor Time Slot available	S5.2.7 Sponsor Time Slot available	S5.3.7 Sponsor Time Slot available
20H00	AFIIA GALA DINNER 2018		

WEDNESDAY JUNE 27, 2018

CONFERENCE DAY 2: THURSDAY JUNE 28, 2018

"Innovation, Digital Transformation and Corporate Social Responsibility: Challenges, Risks and opportunities for African countries"

SCHEDULE	ACTIVITIES
GENERAL SESSION 06	
08H30 - 08H40	G06.1: Sponsor Time Slot available
08H40 - 09H15	G06.2: Digital transformation and Innovation Strategy: Risks & Opportunities
GENERAL SESSION 07	
09H15 - 10H45	G07 : PANEL DISCUSSION a. Cybersecurity and Internal Audit responsibility b. Prevention based on behavioral engineering and Data Analytics c. Continuous Auditing & Continuous Control Monitoring: An integrated assurance approach
10H45 - 11H15	HEALTH BREAK
GENERAL SESSION 08	
11H15 - 11H45	G08: Emerging risks: what assessment approach?
GENERAL SESSION 09	
11H45 - 12H45	G09: How to Audit Ethics, Culture and Corporate Social Responsibility for an effective Integrated Reporting
12H45 - 14H00	LUNCH BREAK

SESSION 10: CONCURRENT TRACKS

SCHEDULE	TRACK 1: BANK & FINANCIAL SECTOR Room: Atlantic *	TRACK 2: PRIVATE SECTOR Room Mediterranean* or Mogador	TRACK 3: PUBLIC SECTOR Room Mogador* or Mediterranean*
14H00 - 14H30	S10.1.1 <i>Internal auditing and cybersecurity: what challenges? The new FERMA/ECIIA position paper about cybersecurity: "At the Junction of corporate governance and cybersecurity"</i>	S10.2.1 <i>Innovation vs. creativity: what models and drivers for internal auditing? Before "thinking out of the box", look carefully inside!</i>	S10.3.1 <i>What model of governance for the control bodies within the Ministries: Benchmark of the models of General controller and the General Auditor</i>
14H35 - 15H05	S10.1.2 <i>Blockchain: perspectives and implementation. What challenge and impact for Internal Audit?</i>	S10.2.2 <i>IA (Internal Auditing) and AI (Artificial Intelligence): how to deal with robotics, machine learning, big data, IoT,...</i>	S10.3.2 <i>What synergies between the different public control actors in Morocco (CdC, IGF, IGAT, IGM): the need for a bold reform of the 2011 decree</i>
15H10 - 15H40	S10.1.3 <i>From a world of humans supported by technologies to a world of technologies supported by humans. What challenge for internal auditing?</i>	S10.2.3 <i>Auditing culture: models, cultural footprints, a systemic approach to understand the actors' behavior and foster cooperation and trust across organizational silos.</i>	S10.3.3 <i>What does agility mean in the public sector? Consequences of a new mindset for internal auditing?</i>
15H45 - 16H15	HEALTH BREAK		
16H15 - 16H45	S10.1.4 <i>Benchmarking lessons learned and framework to assess an integrated reporting</i>	S10.2.4 <i>Auditing outsourcing: third party dependency and subsidiaries risks.</i>	S10.3.4 <i>The external auditor looks also inside the organization: the value of an effective coordination</i>

GENERAL SESSION 11: CLOSING PLENARY

17H00 - 17H20	Introduction Mounim Zaghoul, IIA Morocco President & AFIIA 2018 Conference OC Chair Short Statement by Platinum Sponsor Resolutions of the AFIIA2018 Conference- IIA-Morocco Representative • Lessons learned for the future. • Action plans to foster cooperation among all internal and external actors of governance, risks and controls.
17H20 - 17H30	Signature d'une convention entre l'IIA-Maroc et l'Institut Marocain des Administrateurs
17H30 - 17H40	Announcement & Handover to Host Institute for AFIIA 2019 • Eric Yankah, President of AFIIA, assisted by Mounim Zaghoul, President of IIA MOROCCO
17H40 - 17H50	A Parting Word of Encouragement to the African Internal Auditor • Nauhro Mouri, 2018-2019 Global Chairman, Institute of Internal Auditors
17H50 - 18H00	Closing Remarks by Special Guest • Very Senior Officer/VIP, Kingdom of Morocco

NATIONAL ANTHEM OF MOROCCO

THURSDAY JUNE 28, 2018

www.iiamaroc.org

**5th AFRICAN FEDERATION OF
INSTITUTES OF INTERNAL
AUDITORS**
2018