

**INSTITUTE OF INTERNAL AUDITORS RWANDA CHAPTER NO 708**  
***STRATEGIC INTERNAL AUDIT REPORTING AND COMMUNICATION TRAINING COURSE***  
**TO BE HOSTED ON MARCH 1-3, 2023 AT LEMIGO HOTEL**

## Overview

In today's environment, the audit department is frequently measured on the quality of its primary output which is the audit report. However, report writing for effective communication is hard. Thus, in order to provide valuable insight and have a strong impact on an organization, persuasive communication skills are essential for auditors at all levels. As such, it is critical that the report is professional and communicates the desired message in a clear, concise and unambiguous way.

The Institute of Internal Auditors Rwanda has organized this Training Course with the purpose of helping participants to understand best practices in internal audit reporting and effective communication, it will enable auditors to write and structure persuasive and impactful audit reports that will call their readers to action. This course will be highly practical and interactive and also provides knowledge to demonstrate ability to:

- Develop a collaborative approach while completing the audit
- Recognize the importance of thinking before writing
- Understand the needs of readers and writers
- Understand the five components of the audit report
- Focus on core findings to maximize outcomes
- Focus on strategic organizational risks while reporting
- Identify linkages between strategic objectives, business processes, risks identified and control improvements recommended.
- Write reports with impact and concision
- Prepare an efficient follow-up process with the organization
- Add value for your organization and for the auditee
- Utilise data analytics as part of audit communication and reporting

## 5 Takeaways

- Understand key elements of the audit report
- Learn executive summaries approaches
- Write reports with impact and concision
- Ways to meet Board and clients' expectations
- Prepare an efficient follow-up process within the organization

## Course Methodology

This course uses a mixture of presentations, discussions, case studies, videos, and interactive exercises to transform participants' knowledge into hands-on practice.

### Member of:

---

## **EIGHTEEN (18) CPD STRUCTURED HOURS WILL BE GIVEN TO PARTICIPANTS**

### **WHO SHOULD ATTEND?**

IIA Rwanda Members; Board and Audit Committee Members; Chief Internal Auditors-Head of Internal Audit; Internal Auditors; IT Auditors; Information Systems Auditors; External Auditors; Chief Risk Officers, Risk Managers, Officers, and Experts; Head of Compliance, Compliance Managers and Officer; Users of Internal Audit Report and Any Other Interested Persons in this Program.

**Attendance Registration is done online through <https://tinyurl.com/ARWTC-2023-1>**

**Your Investment: Rwf 335,000 for a Member and Rwf 365,000 for a Non - Member (VAT Inclusive).** The payment is done at **Institute of Internal Auditors Rwanda BK A/C No: 00040-00481788-22/RWF.** *Members who would like to renew their Membership and Non-Members who would like to become Members are given discounted option to pay Rwf 470,000 covering Training and Membership for 2023-2024 Fees. Training Fee covers Lunch, Tea breaks, Certificate and Materials. Payment for 10 Participants and above attracts 10% Discount and 5 Participants and above grants you 5% Discount. Send us payment proof through [finance@iiarwanda.rw](mailto:finance@iiarwanda.rw) for Your EBM Receipt Issuance.*

### **WHAT ELSE WE DO AND DELIVER**

*Do you want to apply for Membership with us? It is very easy. Do you want to join Certified Internal Auditor (CIA) Second Intake of Classes? We can assist you in the whole process. Do you want to Train your Staff, Board, and Audit Committee Members? We provide you with an In-House Training. The Institute can also conduct “Your Internal Audit Function External Quality Assessment.” Talk to us via [info@iiarwanda.rw](mailto:info@iiarwanda.rw)*

### **HOW TO APPLY FOR MEMBERSHIP JOINING IIA RWANDA:**

- STEP 1.** Pay Application/Annual Membership Fees equals to **150,000 Frw** through **IIA Rwanda BK A/C No: 10008-9552855/Frw**
- STEP 2.** Creation of New Member Account and get the Global Account Number (GAN) through filling in this form: <https://register.theiia.org/>
- STEP 3.** Fill in this form: <https://form.jotform.com/213293033752552> for IIA Rwanda Membership in order to be issued a Membership Certificate thereafter
- STEP 4.** Inform IIA Rwanda Secretariat that the Steps above are done for further support.

---

#### **Member of:**

## PROGRAM

TIME	TOPIC/ACTIVITY	RESPONSIBLE
<b>DAY One: WEDNESDAY, MARCH 1, 2023</b>		
0800 - 0845	<b>Arrival / Check in / Registration</b>	<b>IIAR Team</b>
0845 - 0900	Opening/Welcome Remarks	<b>IIAR President</b>
0900-1030	<b>Introduction to report writing:</b> <ul style="list-style-type: none"> <li>• Why audit reports are written</li> <li>• Why audit reports are taken as a criticism of management</li> <li>• Auditor and reader mindsets</li> <li>• Hindrances to effective report writing</li> <li>• Key IIA Standards for writing audit reports</li> </ul>	<b>Ruth-Doreen Mutebe</b>
1030 - 1100	<b>Tea Break</b>	<b>HOTEL</b>
1100 - 1300	Components of Audit Observations The effective use of 5Cs. (Condition, Criteria, Cause, Consequence, Corrective action)  <i>Illustration: Sample of audit observations aligned with 5C's will be shared</i>	<b>Ruth-Doreen Mutebe</b>
1300 - 1400	<b>Lunch Break</b>	<b>HOTEL</b>
1400 - 1630	<b>Writing Reports with Impact</b> <ul style="list-style-type: none"> <li>• Techniques for the Root Cause Analysis (5 why's)</li> <li>• Risk rating of audit findings (concrete criteria)</li> <li>• How to give value adding audit recommendations</li> </ul> <i>Illustration: Sample of audit Reports will be presented</i>	<b>Ruth-Doreen Mutebe</b>
<i>End of Day One</i>		

**Member of:**

TIME	TOPIC/ACTIVITY	RESPONSIBLE
<b>DAY Two: THURSDAY, MARCH 2, 2023</b>		
0900 - 1030	<p><b>Audit opinions and conclusions:</b></p> <ul style="list-style-type: none"> <li>• Formulation an Audit opinion and Conclusion on Internal Controls</li> <li>• What positive aspects to be recognized in the audit report and how?</li> <li>• The role of the executive summary</li> <li>• Tips for writing better summaries</li> </ul> <p><i>Illustration: Sample of Internal Audit Report with proper opinion and conclusion will be presented</i></p>	<b>Ruth-Doreen Mutebe</b>
1030 - 1100	<b>Tea Break</b>	<b>HOTEL</b>
1100 - 1300	<p><b>Common challenges faced by auditors:</b></p> <ul style="list-style-type: none"> <li>• How to get 80% of recommendations implemented</li> <li>• Dealing with minor issues</li> <li>• Dealing with recurring issues</li> <li>• Techniques for gathering relevant management comments and action plans from difficult persons</li> <li>• How to manage disagreements between auditor and audit clients in audit report</li> <li>• How to report ethical issues and maintain your job</li> </ul> <p><i>Discussion on different examples related to the above matters</i></p>	<b>Ruth-Doreen Mutebe</b>
1300 - 1400	<b>Lunch Break</b>	<b>HOTEL</b>
1400 - 1630	<p><b>Report writing strategies:</b></p> <ul style="list-style-type: none"> <li>• Highlighting issues that matter</li> <li>• How to give messages rather than contents</li> <li>• Right tone to be used in the report</li> <li>• When to use Active and passive voice</li> <li>• Technical terminologies to be included in the report</li> <li>• Readability and conciseness of the report</li> <li>• Techniques to improve writing under pressure</li> <li>• Ways to make the reports more positive</li> <li>• Audit review techniques</li> </ul> <p><i>Discussion on different examples related to the above matters</i></p>	<b>Ruth-Doreen Mutebe</b>
<i>End of Day Two</i>		

Member of:



TIME	TOPIC/ACTIVITY	RESPONSIBLE
<b>DAY Three: FRIDAY, MARCH 3, 2023</b>		
0900 - 1030	<p><b>Structure the audit report for greater impact:</b></p> <ul style="list-style-type: none"> <li>• Data analytics – the new frontier in internal audit communication</li> <li>• Elements of a typical risk-based audit report</li> <li>• Format, layout and templates</li> <li>• Grabbing readers’ attention -</li> <li>• Keeping it simple</li> </ul> <p><i>Illustration: Comparisons of audit report structures</i></p>	<b>Aguma Mpairwe</b>
1030 - 1100	<b>Tea Break</b>	<b>HOTEL</b>
1100 - 1300	<p><b>Developing A Collaborative and Consultative Style</b></p> <ul style="list-style-type: none"> <li>• The psychological problem with audit reports</li> <li>• The need to understand the people receiving the reports</li> <li>• The need to meet and hopefully exceed management expectations</li> <li>• The need to focus on benefits rather than problems</li> <li>• Marketing the audit reporting process</li> <li>• Creating rapport with your audit customers - tips and techniques</li> <li>• The need to be on your customers’ side</li> </ul> <p><i>Exercise on customer engagement skills needed to auditors</i></p>	<b>Aguma Mpairwe</b>
1300 - 1400	<b>Lunch Break</b>	<b>HOTEL</b>
1400 - 1630	<p><b>Handling Meetings and Communication:</b></p> <ul style="list-style-type: none"> <li>• Tools and techniques used in closing meeting</li> <li>• How to draft and present the Board papers</li> <li>• When and how to organize private meeting with Board Audit Committee</li> </ul> <p><i>Illustration: Examples of Board presentation template</i></p>	<b>Aguma Mpairwe</b>
<i>End of the Program</i>		

**Member of:**



---

## SPEAKER'S PROFILE

### Ruth-Doreen Mutebe



A qualified accountant, certified director, senior banker with Non-Executive Director and Chair of Audit experience, acknowledged as an effective leader with strategic vision at senior corporate level. Recognized for expertise of internal audit and over 15 years' experience working across commercial and microfinance banking, external auditing, risk and financial management, training, general business administration and board governance.

A respected speaker on internal auditing, corporate governance, risk management, quality assurance and financial management. She is a trainer certified by the Institute of Internal Auditors-Florida, USA, and Graduate of Advanced Leadership from The Wharton School of Executive Education (USA), and Creative Metier (England).

Doreen held different Non-Executive/Advisory/Trusteeships roles including: **Institute of Internal Auditors, Inc., Florida USA**: Member of the Committee of Research and Education Advisors (CREA), **Africa Federation of Institutes of Internal Auditors (AFIIA)**: Treasurer & Member of Governing Council, **National Agricultural Research Organization – NARO**: Member, Audit Committee, **Ministry of Finance, Planning and Economic Development**: Member, Audit Committee - Public Administration Committee and **Institute of Internal Auditors, Uganda (IIAU)**: Non-Executive Director & Chairperson, Conference Committee & Board Secretary. Previously Treasurer and VP Training & Certification.

**Previous Non-Executive Director roles**: Uganda Railways Corporation: Co-opted Member, Board Audit Committee, Institute of Internal Auditors, Uganda: Vice President in charge of training & certification, Institute of Internal Auditors, Uganda: Treasurer, Institute of Certified Public Accountants - Uganda (ICPAU): Council Member **and** ICPAU: Vice President and Chair Audit Committee.

---

### Member of:

**Doreen current executive career is at Umeme Limited (Major electricity distributor in Uganda):** Head of Internal Audit and **Her earlier career included** Barclays Bank Uganda Limited (Now ABSA Uganda): Chief Internal Auditor; Finance Trust Bank Ltd: Head of Internal Audit; Excel Insurance Company Ltd: Head of Finance; Kisaka and Company Certified Public Accountants: Audit Senior; Multitech Accountancy Programme: Lecturer/Centre Coordinator.

**AGUMA MPAIRWE, BA, MBA, CIA, CISA, FCCA**



Aguma Mpairwe is a Management Consultant with over 20 years work experience. His career has included Chief Internal Auditor roles in 3 banks (East African Development Bank as Chief Internal Auditor; United Bank for Africa, Uganda as Chief Internal Auditor/Country Head, Audit & Control; East

African Development Bank as Chief Internal Auditor; Nile Bank as Head of Internal Audit and later Head Internal Audit & Risk Management), as well as audit and advisory work across healthcare, telecommunications, education, manufacturing, energy, financial services, government and the NGO Sector. In his current role advising a leading Business School (MAT ABACUS), Aguma has been involved in setting up its Business Advisory Directorate, implementing its digital strategy, preparing its IT strategic plan and IT policies, as well as setting up and Chairing the IT Steering Committee. He has also assisted in the design of Data Analytics, IT Audit, and IT Security programmes for the school's Executive Education Directorate.

In his work experience over the years, he has audited strategy setting, institutional governance and various departmental functions and processes including credit, treasury, finance, risk management, HR, Legal, IT, ATM operations, EFT systems, as well as various functional IT applications and ERP systems. He also participated in a project for the design of a Bank led Mobile Money Payments system. His early career experience was as an external auditor with Big 4 audit firm EY, Kampala where he was involved in assignments across various sectors including the audit and subsequent liquidation of the country's second largest commercial bank, as well as the audit of the national Central Bank.

Aguma has also pursued a parallel career in accountancy and management training gaining over 15 years' experience, lecturing at the highest levels for CISA, CIA, ACCA, CPA, and MBA courses.

**Member of:**

---

He also trained on ACCA courses as a visiting lecturer with the College of Business Studies in Rwanda in 2010/11. In 2017 he received an Outstanding Service Award for facilitation of Certified Information Systems Audit (CISA) review classes from the Information Systems Audit and Control Association (ISACA) Kampala Chapter.

Aguma graduated from the University of Lincoln, UK with a B.A in Business Accounting and University of London with an MBA. He is a Certified Internal Auditor, a Certified Information Systems Auditor, and a Fellow of the Association of Chartered Certified Accountants. He is also an advisor to the Board of a growing healthcare company.

---

**Member of:**



**Our Partners: MINECOFIN,  
IIA Uganda, RRA, OAG,  
RSSB, BK and BNR**

