



## **THE GOVERNING COUNCIL**

### **OFFICES AND WORKING COMMITTEES**

For the period 2021-2023, the following Standing Committees shall assist Council on designated functional, professional and organisational matters to facilitate the effective and efficient governance of the Institute. Associated with this decision is the assignment of individual functional responsibilities to all Council members to serve as leaders of the respective Offices and Committees. The privilege of revising the mandate and composition of all Offices and Committees shall rest with the President, acting in consultation with Council.

Except the President and the Vice-President, each of the five elected Council Members shall be nominated by Council to serve as Chair of one of the Standing Committees of the Institute. Each Committee shall have a vice-Chair drawn from Council to facilitate administration of the designated, whenever necessary.

The President, Vice-President & Immediate Past-President shall be ex-officio members of all Committees.

Unless otherwise stated, each of the designated Committees shall comprise seven (7) members that will include a blend of Council Members as well as Members from the Floor.

#### **STANDING OFFICES & COMMITTEES**

**THE FINANCE COMMITTEE** shall comprise seven members – three Council Members and four other members. The Chair of the Committee is hereby designated the Honorary Treasurer. The Vice-President is a member of this Committee. The Committee's primary functions will be to:

- a) Manage the finances and accounts of the Institute.
- b) Assume responsibility for strategic investments of the Institute's Funds.
- c) Prepare and submit draft budgets on the Institute's operations and report on its management to Council.
- d) Ensure that all membership subscriptions are promptly collected and kept current.
- e) Drive the Institute's fund-raising and sponsorship initiatives to support the implementation of Institute activities, programmes and projects
- f) Liaise with the Honorary Secretary to ensure that the Secretariat and Standing Committees are appropriately resourced to deliver on their respective mandates.



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**ADVOCACY & REGULATORY COMPLIANCE COMMITTEE** - shall comprise seven members – two Council Members and Five (5) other Members. The Chair of this Committee is hereby designated as **Advocacy & Regulatory Compliance Coordinator**. The Committee's primary functions will be to:

- a) Formulate appropriate strategies and advise Council on Advocacy issues to promote the Institute to all stakeholders.
- b) Design appropriate marketing and communications strategies for the promotion of the Institute.
- c) Disseminate the professional practices information and create news space for sharing institutional documentation of best practices and case studies with Members and stakeholders about the value of internal auditing.
- d) Organise conferences, symposia and special networking events that can create the requisite visibility for the Institute.
- e) Monitor and advise Council on all work associated with maintaining currency with the IIA's Common Body of Knowledge (CBOK).
- f) Manage and process all IIA Global or other surveys for which IIA Ghana is, or expected to be, an integral part of.
- g) Ensure that Members comply with all international standards, guidance tools and advisories as well as legislative instruments issued by IIA Global and competent national authority.
- h) Provide timely commentary, for the consideration of Council, on critical national, legislative and professional issues that have impact on the practice of Internal Audit in Ghana.
- i) Support the Advocacy & Institute Development Committee to create the requisite visibility for the Institute

**CHAPTER & SECTOR RELATIONS DEVELOPMENT COMMITTEE** - shall comprise seven members – two Council Members and Five (5) other Members. The Chair of this Committee is hereby designated as **Chapter Relations Coordinator**. The Committee's primary functions will be to:

- a) Assume responsibility for the development and sustenance of Regional and, where applicable, District or Local Chapters of the Institute to ensure that services of the Institute reach the broader masses of our Members across the length and breadth of Ghana.
- b) Assume responsibility for developing, managing and sustaining sector-specific professional interest groupings to support the enhancement of professional practices for affected Members.
- c) Provide or facilitate the provision of support services on behalf of Council to all such Chapters including the certification and registration of Chapters,
- d) Ensure that Chapters abide by IIA Ghana (and Global) guidelines at all times.
- e) Provide a very visible linkage between the Chapters, Council as well as the stakeholders in the respective areas where these Chapters exist and operate.



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**CERTIFICATIONS & PROFESSIONAL DEVELOPMENT COMMITTEE** - shall comprise seven members – two Council Members and Five (5) other Members. The Chair of this Committee is hereby designated as **Certifications & Professional Development Coordinator**. At least 3 of the Members of this Committee must have an eligible certification of the IIA. The Committee's primary functions will be to:

- a) Expand learning horizons of/for Members by providing timely guidance to the members of the profession on concepts, methodologies, and techniques included in the professional practices framework
- b) Support the Institute by providing comment(s) on, or developing positions on practice-related matters which directly or indirectly impact the profession of internal auditing.
- c) Assume responsibility for formulating or initiating and delivering professional capacity development programmes including workshops, seminars, conferences, talks, symposia on all matters of professional interest to Internal Auditors.
- d) Assume responsibility for formulating or initiating and delivering professional capacity development programmes aimed at facilitating qualification by Members to IIA's certifications including the Certified Internal Auditor, QIAL, CRMA, CCSA, CGAP etc.
- e) Institute, operate, manage and report on Continuing Professional Development requirements and status for the purpose of improving the competencies, experience, output and performance quality of Internal Auditors in Ghana.
- f) Liaise with IIA Global and all certification learning materials providers as well as Examination Centres to facilitate access to learning materials and or examination services.
- g) Facilitate the promotion and operation of examination centres to support Members.

**RESEARCH & PUBLICATIONS COMMITTEE** - shall comprise seven members – two Council Members and five (5) other members. The Chair of this Committee is hereby designated as **Research & Publications Coordinator**. The Committee's primary functions will be to:

- a) Assume responsibility for formulating or initiating and delivering quality research activities aimed at improving the professional practice of internal auditing in Ghana.
- b) Advise on matters relating to technology issues associated with Internal Audit practice.
- c) Put in place mechanisms and systems to encourage and motivate Members to undertake projects in recording and sharing, for use and posterity, best practice and learning examples from their professional activities as internal auditors.
- d) Lead the Institute's interaction and intervention with various research (including the IIA Research Foundation) and academic bodies for the development & utilisation of new and expansion of existing curriculum for the training of Internal Auditors.
- e) Liaise with IIA Global and all sister national institutes for subscription and access to publications (newsletters, books, papers & periodicals), online blogs, social media platforms for Members



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- f) Oversee the publication of periodicals and newsletters including maintaining the currency of the IIA Ghana website in line with IIA Global requirements.
- g) Maintain and expand the Institute's library services for Members.



**AD-HOC COMMITTEES:**

On an as-needed basis, ad-hoc committees may be constituted by either Council or a Standing Committee, for specific time-bound assignments. Such committees shall, unless otherwise determined, be subordinate to the Institute's standing Committees.

- a) Whereas Council shall at all times assume primary responsibility on all matters of Ethics and Discipline, an **ETHICS & DISCIPLINARY COMMITTEE** - which shall be ad-hoc in nature shall be constituted on an as-needed basis, whenever Council seems it fit.

Whenever constituted however, the said Committee shall comprise a minimum three members (One Council Member, Two other Members) or a maximum of five members (two Council Members and three (3) other Members). The Chairman of the constituted Committee shall have the requisite experience and leverage to superintend over the issue(s) at stake.

There could be more than one disciplinary Committee in place at any time depending on the ethical or disciplinary matters that may have arisen.

When duly constituted to handle any matter referred to it, an Ethics & Disciplinary Committee's primary functions will be to:

- i. Ensure that the highest ethical standards are applied in all matters relating to Internal Audit.
- ii. Assume responsibility for adjudicating on all disciplinary matters that may confront any member or the Institute and provide appropriate advice to Council for action
- iii. Promote compliance with the IIA Code of Ethics.

Council shall be the final arbiter on all recommendations of any Ethics & Disciplinary Committee, notwithstanding any rights and reservations of the parties to the matter(s) under consideration.



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