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# Preliminary CONFERENCE PROGRAMME

*22<sup>nd</sup> European Academic Conference on Internal Audit and Corporate Governance:*

**Resilient by Design: Reimagining Assurance,**

**Governance and Risk in a Complex World**

*28<sup>th</sup> to 30<sup>th</sup> April 2026, Stellenbosch, South Africa*



## **Guidelines for the presenters and chairs**

All the presenters have a 30-minute slot where 15/20 minutes are for the presentation, and the remaining is for the Q&A. The Chair of the session will make sure that the presenters stay on time; countdown signs will be provided and will facilitate the Q&A session.

There is no particular format or layout requirements for the presentations.

<b>Tuesday 28<sup>th</sup> April 2026</b>	
<b>PhD Forum</b>	
(PhD Day Chairperson: <b>Prof Lourens Erasmus</b> )	
<b>08:00 to 08:50</b>	<b>Welcome and Registration with Coffee</b>
08:50 to 09:00	<b>Welcome address: EIACG Organising Committee</b> <i>Prof Philna Coetzee</i>
09:00 to 09:30	<b>An ethnographic account of audit committees' interaction and related communication to the board</b> <i>George Williams</i>
09:30 to 10:00	<b>An adoption strategy for the use of computer-assisted audit tools and techniques (CAATTs) to enable continuous auditing by the South African public sector internal audit function</b> <i>Thakane Rampai</i>
10:00 to 10:30	<b>Assessing business ethics in accountancy—an empirical framework</b> <i>Mariam Bardien</i>
<b>10:30 – 11:00</b>	<b>Tea/Coffee Health Break</b>
11:00 to 11:30	<b>A framework for addressing systemic delays in creditor payments in the Eastern Cape Provincial Government</b> <i>Phindiwe Madlavu</i>
11:30 to 12:00	<b>Periodic self-assessments: nonconformance by default by design: a study from small municipal internal audit functions</b> <i>Zolile Baca</i>
12:00 to 12:30	<b>Enhancing organisational governance in banking through artificial intelligence (AI) literacy</b> <i>Gulnur Orpak</i>
12:30 to 13:00	<b>Internal governance mechanisms and audit outcomes: a study of South African national government departments</b> <i>Gregory Paulse</i>
<b>13:00 to 13:45</b>	<b>Networking Lunch</b>
13:45 to 14:15	<b>Reflexive learning and participatory design: two core pillars of a complexity-informed way of internal auditing</b> <i>Frank Schuitem</i>
14:15 to 14:45	<b>Exploring the development journeys of novice and experienced company directors in South Africa</b> <i>Dominique de Jager</i>
<b>14:45 to 15:00</b>	<b>Tea/Coffee Health Break</b>

15:00 to 15:30	<b>The risk manager at work: an observational study of risk work in South African public-sector organisations</b> <i>Werner Burger</i>
15:30 to 16:00	<b>Internal Audit Data Analytics Practices in South African Municipalities</b> <i>Thapelo Lebeso</i>

### Afternoon Activities:

- **Guided walk through Stellenbosch and/or University (for delegates not attending PhD day)**

Time: 14:00 to 16:00

<b>Wednesday 29<sup>th</sup> April 2026</b>		
<b>Main Conference</b>		
Day Chairperson: <b>Prof Philna Coetzee</b>		
<b>08:00 to 09:00</b>	<b>Welcome and Registration with Coffee</b>	
09:00 to 09:15	Welcome address: <b>Arlene Volmink</b> (CEO: IIA South Africa)	
09:15 to 10:15	<b>Keynote Addresses:</b> 1. <b>King V</b> <i>Prof Mervyn King</i> 2. <b>Guardians and The Gardener of Governance™ must join forces</b> <i>Dr Rainer Lenz</i>	
	<b>TRACK 1:</b> <b>Governance and technology</b>  <b>Session chair:</b> <i>Prof Kato Plant</i>	<b>TRACK 2:</b> <b>Intersection of governance, risk and assurance</b>  <b>Session chair:</b> <i>Dr Leon Yap</i>
10:30 to 11:00	<b>When governance is scored: corporate governance reporting and ESG G-rating</b>  <i>Skar, Meredino, Knutsen and Arnulf</i>	<b>An analysis of circular economy communication among established EU fashion companies</b>  <i>Sheppard-Capurro, Maroun, and Padia</i>
<b>11:00 – 11:30</b>	<b>Tea/Coffee Health Break</b>	
11:30 to 12:00	<b>From disclosure to assurance: an empirical study of ESG reporting practices over time</b>  <i>Ni Lim, Maroun and Padia</i>	<b>Narratives of innovation and accountability in a border-town classroom</b>  <i>Cho and Sultana</i>
12:00 to 12:30	<b>Digital capabilities of corporate boards, organizational agility and sustainable financial performance: empirical evidence from Nigerian listed companies</b>  <i>Halilu</i>	<b>Tokenism, voice or visibility: investigating female directors' influence on sustainability disclosures of non-financial companies in South Africa</b>  <i>Olohunlana and Esterhuysen</i>
12:30 to 13:00	<b>A framework for analysing and mitigating risks associated with using machine learning systems for anomaly detection</b>  <i>Mvundla and Lamprecht</i>	<b>Exploring risk reporting quality of listed firms on the Johannesburg Stock Exchange: the role of corporate board and audit governance</b>  <i>Olayinka</i>
<b>13:00 to 13:45</b>	<b>Networking Lunch</b>	

	<b>TRACK 1: Governance and technology</b>	<b>TRACK 2: Intersection of governance, risk management and assurance</b>
	<b>Session chair:</b> <i>Dr Blanche Steyn</i>	<b>Session chair:</b> <i>Prof Janicke Skar</i>
13:45 to 14:15	<b>Governing Autonomous AI in Offensive Cybersecurity – The Gap Between Security Testing and Regulatory Compliance</b>  <i>Orpak and Kroskinski</i>	<b>Sustainable and resilient supply chain risk management in the humanitarian context: a decision-oriented model in a VUCA world</b>  <i>Kidwingira</i>
14:15 to 14:45	<b>Cybersecurity risk management in South African metropolitan municipalities</b>  <i>Siyaya and Dubihlela</i>	<b>Fraud risk management guidance for the South African public sector</b>  <i>Boltina</i>
14:45 to 15:15	<b>Detecting corruption: the role of anti-corruption measures in Italian municipalities</b>  <i>D'Onza, Rakipi, Tammaro and Vito</i>	<b>AI in fraud detection: auditor confidence versus organisational readiness</b>  <i>Labuschagne and Fourie</i>
<b>15:15 to 15:30</b>	<b>Tea/Coffee Health Break</b>	
	<b>TRACK 1: Governance</b>	<b>TRACK 2: Intersection of governance, risk management and assurance</b>
	<b>Session chair:</b> <i>Prof Mario Labuschagne</i>	<b>Session chair:</b> <i>Prof Andreas Koutoupis</i>
15:30 to 16:00	<b>Comparative analysis of accountability mechanisms: the MFMA versus the Companies Act</b>  <i>Bhayat and McIntyre</i>	<b>Transparency mechanisms in continuous assurance and oversight to achieve good governance in the South African public sector</b>  <i>Morgan, Smidt and Erasmus</i>
16:00 to 16:30	<b>Governance in the public sector: a bibliometric analysis</b>  <i>Pause, Steyn and Oberholster</i>	<b>A systematic review of sustainable waste auditing practices in hospitality using environmental accounting approaches</b>  <i>Maniram</i>

16:30 – 17:00	<p><b>A comparative analysis of organisational values in public and private universities in South Africa</b></p> <p><i>Plant, Samsoodien, Williams and Papageorgiou</i></p>	<p><b>Reimagining auditing education in a resource-constrained context</b></p> <p><i>Patel</i></p>
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**Conference Dinner:            Wednesday 29<sup>th</sup> April 2026**

**Time:                                    18:00**

**Location:                            Conference venue**

**Dress Code:                        Casual wear**



## Thursday 30<sup>th</sup> April 2026

08:30 to 09:00		Arrival – Coffee / Tea	
	<b>Track 1:</b> <b>Internal Auditing and Technology</b>  <b>Session chair:</b> <i>Prof Guiseppe D'Onza</i>	<b>Track 2:</b> <b>Internal Auditing in Practice</b>  <b>Session chair:</b> <i>Prof Lithiwe Nzama-Sithole</i>	
09:00 to 09:30	<b>Providing internal audit services to an artificially intelligent business environment: a case of a large financial services organisation</b>  <i>Mamabolo</i>	<b>Transforming internal audit practice: the role of online professional networks in continuous learning and innovation</b>  <i>Van Rooyen, Morgan and Enwereji</i>	
09:30 to 10:00	<b>Preparing internal audit for an AI-driven future: a scenario-based approach to professional readiness</b>  <i>Steenkamp and O'Connel</i>	<b>Factors that hinder internal audit effectiveness: a South African provincial government perspective</b>  <i>Nthibe, Pooe and Steyn</i>	
10:00 to 10:30	<b>Internal audit's role in organisational cybersecurity: a literature review</b>  <i>Umesiobi and Kunz</i>	<b>Gamification in the internal audit follow-up process</b>  <i>Kati and Beukes</i>	
10:30 to 10:45		Tea / Coffee / Health Break	
	<b>Track 1:</b> <b>Governance, auditing and Technology</b>  <b>Session chair:</b> <i>Prof Kato Plant</i>	<b>Track 2:</b> <b>Internal Auditing in Practice</b>  <b>Session chair:</b> <i>Prof Houdini Fourie</i>	
11:00 to 11:30	<b>From post-mortem audit to runtime governance: operationalizing internal audit as a cybernetic control system in AI-enabled environments</b>  <i>Patterson</i>	<b>The strategic guardian: evolving internal audit standards to account for civilizational debt</b>  <i>Al Madani</i>	
11:30 to 12:00	<b>Do audit characteristics and corporate governance matter for audit report timeliness? Evidence from Nigerian listed banks</b>  <i>Ogunele and Nzama-Sithole</i>	<b>Perceptions of the roles and responsibilities in combined assurance: evidence from a qualitative case study</b>  <i>Mkhabela and Kirstein</i>	

12:00 – 12:30	<p><b>Transparency corporate governance disclosures of South African audit firms: evidence from transparency reports</b></p> <p><i>Thutse, Padia, Buchling and Maroun</i></p>	<p><b>Internal control failures and irregular expenditure in the Western Cape Department of Social Development: a critical review of the internal audit unit's role</b></p> <p><i>Dubihlela and Mamwe</i></p>
12:30 to 13:00	<p><b>Higher education institution teaching methods for developing digital skills in internal audit graduates: a systematic review</b></p> <p><i>Mkandawire, Shiburi and Keevy</i></p>	
13:00 to 14:15	<p><b>Conference Closure Acknowledgements Best Paper Awards Lunch</b></p>	

