





The role of internal auditors in corporate governance entails the following but is not limited to;

- Monitor compliance with the corporate code of conduct and access the ethical environment of the board and the organization
- Discuss areas of significant risk with the management and the board
- Report on the effectiveness of the control framework
- Follow up and report on management's response to the board

With the above, the internal auditor aims to assess and provide appropriate recommendations to improve organizations' governance process to;

- Closely oversee and monitor risk management and control
- Effectively communicate controls to manage risks to appropriate areas of the organization
- Make strategic and operational decisions
- Promote relevant ethics and values within the organization and,
- Ensure accountability and effective performance of the management.

### **Conclusion**

Internal audit through risk-based audits provides the board with a holistic view of how well the governance structures are working in managing risks.

An agile internal audit function becomes an indispensable resource, as organizations address the growing array of risks created by changes in technology, government regulations, and competition among many other factors.